

The first boot camp program in Florida for juvenile offenders to promote discipline, education, physical fitness, and respect for self and others;

A school resource officer to promote positive relationships with youth;

Child Protection Services to consolidate services and ensure the safety of children with family related problems; and

Victims First, which is a charity organization that provides scholarships to children whose parents have been murdered or sent to prison as a result of murdering the other parent.

Also, under this leadership, a new jail complex was built and the agency of 1,100 employees became nationally accredited in both corrections and law enforcement.

The six-term Sheriff also served in various capacities with the Florida Sheriffs Association including president and chairman of the Legislative Committee.

He began his law enforcement career with the Florida Highway Patrol where he worked for 15 years as a state trooper. He also worked for one year as an investigator with the State Attorney's office and served for two years as the Chief of Police for the City of Bradenton.

He ends his career with the successful arrest of kidnapping suspect Vicente Beltran-Moreno who is charged with kidnapping a 13 year-old boy.

Charlie Wells has prevented, investigated, and solved countless crimes. I thank him for his tireless efforts to protect the people of Manatee County and wish him the very best in retirement.

#### TRIBUTE TO ELKS USA

##### HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 29, 2007

Mr. SKELTON. Madam Speaker, let me take this means to pay tribute to the Elks USA for their continued dedication to communities across the nation and their contributions to the veterans of this country.

Founded after the Civil War with a goal of promoting friendship and charity, the Elks are the nation's oldest and largest fraternal organization, with 1.1 million members and lodges in all fifty states. Last year, they donated 9.7 million hours and contributed almost \$263 million to a variety of charitable and philanthropic causes.

One of the major tenets of the Elks is a commitment to the military and its veterans. In 1918, the Elks built a 700-bed hospital in Boston to rehabilitate World War I wounded and gave it to the nation. Elks made a solemn pledge that "so long as there are veterans, the Benevolent and Protective Order of Elks will never forget them." This commitment still stands through an extensive visitation program in VA hospitals and nursing homes. As the VA's only source of leather, the men and women of the Elks gather animal hides, pay for the tanning, and provide wheelchair gloves and leather used for therapy programs at VA medical centers nationwide. In 2005, they logged 1,037,932 hours visiting hospitalized veterans and taking many of the patients to baseball games, fishing trips, and other outings.

The Elks were among the first groups to endorse the World War II Memorial, donating \$1.2 million towards its construction. In addition, the Elks raised a similar amount to aid the victims of the World Trade Center and Pentagon attacks.

During World War II and the Korean War, the Elks operated canteens for the troops. A decade ago, they gave \$100,000 to service chaplains to support the families of the Gulf War wounded at Walter Reed and other military hospitals. A current project, dubbed the Army of Hope, provides support for the families of reservists and National Guard personnel who have been called to active duty in Iraq and Afghanistan. For the citizen soldiers whose lives have been disrupted, Elks are helping with the kids, making minor home repairs, writing wills, and providing other assistance for their families.

The Elks were founders of Flag Day, a concept President Harry Truman (himself an Elk) signed into law. They promote the flying of the Flag, promote the observance of Veterans Day and Memorial Day, and sponsor parades along with other patriotic events.

Madam Speaker, I know the Members of the House will join me in commending Elks USA for their commitment to bettering our country and we thank them for their dedication to our military families.

#### INTRODUCTION OF MAKING BROWNFIELDS TAX INCENTIVE PERMANENT LEGISLATION

##### HON. JERRY WELLER

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 29, 2007

Mr. WELLER of Illinois. Madam Speaker, Thank you for the opportunity to offer an introductory statement regarding legislation Congressman BECERRA and I are introducing today making existing brownfields tax incentives permanent.

As you may know, the U.S. Conference of Mayors and the Government Accountability Office estimate that there are more than 400,000 brownfield sites across the country. They exist in every state and in many of our districts, rural and urban. We have all seen them . . . they are abandoned gas stations and warehouses and manufacturing facilities that have been closed down. These sites once housed vibrant and productive businesses, but today are in desperate need of revitalization and redevelopment. Before they can be redeveloped, however, existing environmental contamination must be cleaned up.

The cost of cleanup can be significant and, when this is the case, often stand in the way of re-development projects. In some cases, the clean up costs can exceed \$1 million. The legislation we are introducing today helps make these clean ups more affordable by removing obstacles in the federal tax code that create obstacles to clean up.

Specifically, this legislation does two things: Make the Internal Revenue Code Section 198 expensing provision permanent. This provision allows for the expensing of brownfield clean up costs. Currently, this provision expires at the end of 2007;

Repeal the provision in the law that recaptures the expense deduction as taxable income when the property is sold.

A recent survey by the U.S. Conference of Mayors of 187 large and small cities found that if their existing brownfields were redeveloped, it could bring additional tax revenues to their cities of approximately \$2 billion and create up to \$500,000 jobs.

The issue of brownfield cleanups has been important to me since I joined the Ways and Means Committee in 1996. This new legislation represents more than a decade of work on this issue. These final steps involve making the tax incentive permanent and repealing the recapture requirement. I look forward to working with Mr. BECERRA to getting these final steps made into a permanent part of our tax code.

#### TRIBUTE TO FRANK COMFORT

##### HON. DAVID E. PRICE

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 29, 2007

Mr. PRICE of North Carolina. Madam Speaker, I rise to recognize the extraordinary accomplishments of a distinguished educator, coach Frank Comfort. It is fitting that we recognize this exceptional gentleman for his remarkable contributions to higher education, his manifold successes and abiding dedication to college athletics, and his enduring influence on generations of college students.

Frank Comfort has the distinction of being the winningest dual-meet swimming coach in NCAA history. He has amassed an unparalleled record of leadership and has devoted his time, skills, and energy to cultivating the very best in student-athletes. His career has been defined not only by athletic achievement, but by a dedication to the development of young men and women who are student-athletes in the finest sense: those who successfully combine athletic prowess with academic achievement.

Frank Comfort is a 1967 alumnus of Syracuse University, graduating with a Bachelor of Arts in history and physical education. He went on to earn a Master of Arts in physical education from the University of North Carolina, UNC, and in 1968, became the head swimming coach for men and women at Johns Hopkins University. At Hopkins, his swimmers won 12 NCAA individual titles and one NCAA relay title. In 1977, Frank Comfort returned to UNC, where his consistent leadership and dedication to excellence for 30 years as Head Coach have made him one of the most respected college swimming coaches in history.

Many people have made notable contributions to collegiate athletics. Few leave the legacy of Frank Comfort. He has developed swimming teams that have thrilled the collegiate athletic world with their courage, skill and achievement. Frank Comfort's swimmers and divers have won often and won big. Of his 578 dual meet wins, 308 have come while coaching men's teams and 270 while coaching women's teams. More than a decade ago, Frank Comfort became the winningest swimming coach in the history of the Atlantic Coast Conference in terms of league championships won. Overall, he has led Tar Heel teams to 25 Atlantic Coast Conference championships during his tenure—the most in conference history by a single coach. In his 30 years at UNC, his women's teams have been a consistent national force, finishing in the top 25 an astounding 25 times, including nine seasons in the top