

the end of 2005. Just as it had intended, this provision spurred a tremendous amount of economic activity in both the restaurant industry and the overall economy. According to the U.S. Census Bureau, the restaurant industry spent more than \$7.4 billion on new structures and building improvements in 2005—a 42 percent increase over the \$5.2 billion spent in 2004. The additional spending—fueled by a shorter depreciation schedule—created thousands of jobs in construction-related industries across the country. However, while enhanced depreciation for new restaurant construction was originally included in this legislation, it was subsequently removed for reasons that remain uncertain; thus only leasehold and restaurant improvements were included in the final package.

The Tax Relief and Health Care Act of 2006 extended the existing combined qualified leasehold and restaurant improvement provision for costs incurred through the end of 2007. These provisions do not cover new restaurant construction in stand-alone buildings but only apply to restaurants leasing space within larger commercial buildings, and to improvements to existing restaurant structures.

Because the depreciation changes that have been made in the past do not apply to stand-alone/owner occupied buildings, a significant sector of retail businesses is at a distinct economic disadvantage, as they must continue to depreciate their buildings, and any improvements made to them, over a 39½-year schedule. This recovery period is particularly onerous for the restaurant industry because most restaurants remodel and update their building structures every 6 to 8 years—a much shorter timeframe than is reflected in the current depreciation schedule. Each periodic improvement must in turn be depreciated over its own 39½-year schedule, resulting in concurrent depreciable lives. This “layering” in turn yields an actual net tax value in excess of the restaurant’s fair market value.

Restaurants must constantly make changes to keep up with the daily structural and cosmetic wear and tear caused by customers and employees. On any given day, nearly half of all American adults are patrons of the restaurant industry. Restaurants get more customer traffic and are open longer than other commercial businesses. This heavy use accelerates deterioration of a restaurant building’s entrance, lobbies, flooring, restrooms, and interior walls. Restaurant built structures therefore experience more wear and tear unlike that borne by any other types of buildings in the retail industry.

These renovations and structural improvements made to restaurants every 6 to 8 years come at an average cost of \$250,000 to \$400,000. This year alone the restaurant industry is expected to spend in excess of \$5.5 billion on capital expenditures for building construction and renovations. The restaurant industry is projected to spend over \$70 billion over the next 10 years for building construction and renovations. These expenditures in turn have a significant economic impact on the construction industry, with whose members restaurants contract to perform the new construction and renovations. According to the Bureau of Economic Analysis, every dollar spent in the construction industry generates an additional \$2.39 in spending in the rest of the economy, while every \$1 million spent in the construction industry creates more than 28 jobs in the overall economy.

Madam Speaker, it is time to equalize the depreciation schedules for new construction with those for combined qualified leasehold and restaurant improvements to make tax policy in this area more uniform, consistent, and fair. H.R. ___ will accomplish this, and put new restaurant construction on a par with leasehold and improvements with regard to depreciation. H.R. ___ helps a service industry—one that will provide work for approximately 12.8 million people in the United States in 2007.

IN RECOGNITION OF JIMMY DALE
SPOONEYBARGER

HON. JEFF MILLER

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 20, 2007

Mr. MILLER of Florida. Madam Speaker, I rise today to recognize Jimmy Dale Spooneybarger for 30 years of service in law enforcement. Through his dedication and selfless sacrifice, Jimmy has contributed much to the efforts of working to keep our country a safer place.

While born in Huntingdon, Pennsylvania in 1950, Jimmy Dale Spooneybarger spent the majority of his childhood in Niceville, Florida. Graduating from Niceville High School, Jimmy pursued a degree in Law Enforcement from the University of West Florida. Upon completion, he joined the local law enforcement community as a police officer in Pensacola, Florida. In 1977, Jimmy’s career relocated to the West Coast, where he served as a U.S. Border Patrol Agent in San Diego.

Throughout his career in law enforcement, Jimmy’s passion for music only grew. As a professional musician, Jimmy has served as the Bivocational Minister of Music in five churches, including the First Baptist Church of Gulf Breeze, where he continues to serve today.

Jimmy Dale Spooneybarger has proudly served the law enforcement and church community through his leadership and passion. But he is also a dedicated husband, loving father and grandfather. Northwest Florida is truly honored to have him as one of her own.

Madam Speaker, on behalf of the United States Congress, it is a great honor for me to recognize Jimmy Dale Spooneybarger for his continued service to Northwest Florida and this great Nation.

MANO JAMES TORTA

HON. JOHN CAMPBELL

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 20, 2007

Mr. CAMPBELL of California. Madam Speaker, I rise to pay tribute to Mano James Torta. Mr. Torta was tragically killed on March 30, 2007, when he was hit by a drunk-driver while crossing the street in front of his apartment building. Mr. Torta was on the way to meet his wife, Lorraine, for dinner.

Madam Speaker, my thoughts and prayers go out to Lorraine, and the rest of the Torta family, including his son James and his two daughters, Kimberly and Christine, Christine’s husband Peter and their daughter, his grand-

daughter, Caitlin. At the same time, I wanted to take this opportunity to share with my colleagues some comments written about Mr. Torta by his son.

For those of you who were not fortunate enough to know my father well, it may be difficult for you to understand what kind of man my father was—as my father was not like other men.

My father, first and foremost, was a man filled with love. He loved my mother—completely, honestly, selflessly—for more than thirty-five years. I cannot even begin to describe the depth and beauty of their love. Many men, on their passing, are described as “devoted husbands”—but I cannot imagine a man more devoted to his wife. His love for her—and hers for him—was a love that transcends words. He lived for her—truly, truly—lived for her. How many husbands can make such a claim? He lived to make her smile, to make her laugh, to make her happy. She was more than his wife—she was his heart, his love, his life. She was everything to him. There are so many stories that I could tell you—beautiful stories about my mom and dad that would make you believe, really believe—in “true love.” For their’s was the truest of love, and they spent their lives devoting themselves to each other. But instead of telling you a story, I want to give you an image—a simple image, for their’s was a simple love. I want you to imagine my father and mother sitting at their kitchen table, taking tea together, talking and laughing about what had happened on that particular day. Then my father would smile wide and say that he had a surprise for her—for he was always surprising her with some sort of treat—and he would go to some nook in a cabinet and bring out some mint milano cookies that he had bought earlier in the day and hidden away so that, at this moment, he could make her even happier than she was. That was their love, the kind of love that showed itself in every minute of every day, the simple and pure kind of love—sitting together, laughing, sharing, wanting only each other’s company. After thirty-five years their love was something more than what they shared—it was who they were. How many people are blessed with such wondrous simplicity? And how can I even begin to tell you how much my father loved his family?

My father would often tell me how proud he was to have me as a son—but I was even more proud to have him as my father. I like to tell stories about him to my students—how he worked for thirty-five years at a post office to support his family, working long hours and sometimes more than one job to send all three of his children to college and to make sure that they all had the opportunities in life that he never had. I would tell them about how he would try to give me the last dollar he had in his wallet, how he would always make time for us to talk or play catch in the backyard even when he was exhausted from a long night at work, how he gave everything he had to his family. But again, words cannot tell the story of my father’s love for his family. If only you could have seen how gently he picked us up when we fell down and scraped our knees, how securely he held us in his arms when we cried, how he held our hands when we were sick. It is often said that you never know what you have until it is gone, but my sisters and I knew how lucky we were. It was impossible not to know what a good father my dad was. We depended so much on him and he never, never, let us down. He always wanted to give us more, help us more, and spend more time with us. We would give anything to spend more time with him now.

My sisters would tell you that no matter how much we loved him, he loved us more. Listening to my sisters remember him, hearing my mom mourn—I've come to understand that he taught us about many things, but the most important thing he taught us about was love. He showed us that love was not to be spent on material things, but to be given to people who are close to you. He taught us that love, above all other things, was of paramount importance in this life—that without love we have nothing. And he didn't just say these things; he lived his life inspired by these ideals.

My father wrote me a letter seven years ago, a letter I have carried around in my wallet ever since. In the letter he wrote—with touching simplicity and sincerity—to tell me how much he loved me, how proud he was of me, and how he hoped that I would follow my heart and make all my dreams come true. I didn't need to carry it around—I mean, I never needed any reminder of how he felt—but I whenever I touched the folded up paper, no matter where I was or what I was doing, I felt as though everything was going to be okay. And that's how he made all of us feel—warm and loved and safe. I was not surprised when, on Friday night, my mom showed me a note he had written her—also folded up and tucked into her purse. He had that effect on all of us.

My father had so many things to look forward to—he was going to retire this summer after 35 years of service and travel around the world with my mom. He was going to watch his lovely granddaughter Caitlin grow up. He was finally going to get a chance—after all those years of struggling and working—to take a deep breath and relax. No man has ever deserved to enjoy the fruits of life after retirement more than he. Yet there he was, crossing the street, on the cusp of a whole new chapter in life—and he was taken from this world . . . not by illness or old age, but by cruel, cruel chance. His death was a senseless tragedy—proof of what an unfair and senseless world this can be—but today I beg you instead to remember how he lived his life . . . for his kindness, grace, and generosity should be an example to us all. He would not want us to harden our hearts and spend this time burning with anger at the enormity of this tragedy. Instead remember what a wonderful, beautiful man he was, the kind of man who gave so much and took so little. Remember how a man who had seen so much and worked so hard somehow managed to keep his heart so pure, and his soul so gentle. For who here ever knew a man as gentle as he?

Yesterday I said that my dad was lucky to have met his granddaughter Caitlin—for she was born only 14 months ago—and my sister Kim corrected me and said that Caitlin was lucky to have met him. And that is the truth of it—we all were lucky to have known him. He was the best of men . . . the very best. He will be missed more than anyone can possibly imagine.

Again, my thoughts and prayers go out to the Torta family.

RECOGNIZING WAYNE VIGER, NATIONAL ASSOCIATION OF LETTER CARRIERS NATIONAL HERO OF THE YEAR

HON. MICHAEL H. MICHAUD

OF MAINE

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 20, 2007

Mr. MICHAUD. Madam Speaker, today I rise to congratulate Mr. Wayne Viger, this year's recipient of the National Association of Letter Carriers' National Hero of the Year Award.

We are all familiar with the unofficial motto of the letter carriers which says that "neither snow, nor rain, nor heat, nor gloom of night stays these couriers from the swift completion of their appointed rounds." Mr. Viger went above and beyond even this solemn promise, putting himself at risk to evacuate residents of a burning apartment building.

While completing his rounds, Mr. Viger smelled smoke at an apartment building on his route. Hearing a smoke alarm and seeing smoke pouring from the door and windows of a ground floor apartment, he entered the apartment to find an elderly woman with clothes aflame and hair singed. Viger pulled the woman to safety and extinguished her burning clothing. He proceeded to alert and evacuate other residents of the building, providing comfort and care wherever he could.

I am very proud to extend my heartfelt congratulations to Mr. Wayne Viger for his actions and for receiving the National Association of Letter Carriers' National Hero of the Year Award. His actions speak to deep-rooted courage and compassion for others as well as quick thinking and decisiveness, qualities which make him a role model for others and a deserving Hero of the Year.

HONORING THE LIFE AND WORK OF MAX ROACH

HON. JOHN CONYERS, JR.

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 20, 2007

Mr. CONYERS. Madam Speaker, I rise today to honor and remember the incredible life and work of legendary jazz drummer and composer Max Roach.

Few of the musicians remain who were there with Charlie Parker, Coleman Hawkins, Dizzy Gillespie, Miles Davis, Bud Powell and Thelonious Monk as they created a new more adventurous, unbridled form of jazz: bebop. The passing of Max Roach on August 16, at age 83, marks another step towards the end of the modern jazz world's greatest generation.

Roach's style, marked by its awe inspiring clarity and control, would come to redefine and expand the role of jazz drummers. In the mid-1940's he transformed the sound of jazz percussion from an easy-going, head-swaying swing sound, with just a dash of horn-led syncopation, to a sound that had a propulsive drive. After Max Roach, being a jazz drummer meant more than being a mere tempo-keeper.

With Roach the cymbals led the way, not just followed the chart; and, every now and then, Roach would accent a beat or drop an explosion on the tom-tom, to carve up the rhythm and extend the horns' liberties. Even the most casual listener could not help hearing the difference. Throughout the next 47 years his virtuosity would change the way drummers and musicians looked at playing jazz.

Max Roach was a prolific performer and recording artist; indeed, he was the percussionist on many of the seminal jazz recordings of the last half century.

Renowned throughout his performing life, Roach has won an extraordinary array of honors. He was one of the first winners of the MacArthur Foundation "genius" grant, cited as a Commander of the Order of Arts and Letters in France, twice awarded the French Grand Prix du Disque, elected to the International Percussive Society's Hall of Fame and the Downbeat Magazine Hall of Fame, awarded Harvard Jazz Master, celebrated by Aaron Davis Hall, given eight honorary doctorate degrees, including degrees awarded by the University of Bologna, Italy and Columbia University.

He is survived by five children: sons Daryl and Raoul, and daughters Maxine, Ayo and Dara. My heart goes out to them and I wish them all well in this time of difficulty. It is unlikely that we will ever see another Max Roach, but we were blessed to have had him while we did.

IN RECOGNITION OF DR. LILLI LAND

HON. MIKE ROGERS

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 20, 2007

Mr. ROGERS of Alabama. Madam Speaker, I respectfully ask the House's attention today to recognizing a highly distinguished educator in my Congressional district, Dr. Lilli Land. Dr. Land is the principal of the Auburn Early Education Center, and recently received a National Distinguished Principal award from the National Association of Elementary School Principals.

Dr. Land is a graduate of Auburn University, and holds the following degrees in Early Childhood Education: Bachelor of Science, Master of Education, Specialist in Education, and a Doctorate in Philosophy. She has been a part of the Alabama Public School system since she first taught second grade in Tallapoosa County in 1981, and has more recently served as a kindergarten teacher and in various administrative capacities. In 2000, Dr. Land joined Auburn City Schools and now serves as AEEC's principal.

During Dr. Land's tenure, AEEC has become a renowned example of excellence in early childhood education. Her educational philosophy promotes original, student-driven content and individual attention to help maximize every student's potential. AEEC has also received numerous awards for outstanding integration of new technologies into their curriculum.

I congratulate Dr. Lilli Land for her years of service and outstanding leadership in helping educate Alabama's children.