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 granddaughter, 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 than 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.