

provision would ensure that a member of the military, who is married to an immigrant spouse would qualify for the stimulus rebate payment even if such spouse does not yet have a Social Security number.

This fix was necessary because in the zeal to impose anti-immigrant philosophy, language was added to the legislation for the stimulus rebate payments which now has a negative effect on some of our military and their families, even as they are off fighting a war.

This should serve as a great lesson in caution and being circumspect before we allow our deep-seated feelings to get the best of us.

We must learn from these lessons even as we fight to improve the lives of those who fight for our country through improved GI education benefits, pay increase, better health care services, and increased disability benefits.

This bill has been a labor of love. We passed a very similar bill (H.R. 3997) 410–0 on December 18, 2009, and had hoped to get it signed into law before the end of last year. Yet, despite the total bipartisan nature of this bill, we were unable to get it to the President's desk before the end of December, 2007. So, here we are again. Persistent to the end.

This bill is small but means a lot to many people. The Committee has received more calls on this bill than we could have imagined. People are calling to find out when the bill will become law.

Today gives us fresh hope—it looks like we will actually do it this time. I am proud to be a part of this small but important effort for our military men and women and their families who continue to give so much to our country.

Mr. KIND. Mr. Speaker, I rise today in strong support of H.R. 6081, the Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008. This bill provides a number of much needed and deserved tax benefits to members of the military, their families, and veterans. Specifically, I am proud that the Qualified Veterans' Mortgage Bonds (QVMB) program, which impacts my home State of Wisconsin, was renewed and reformed so that the dream of home ownership will continue to be a reality for thousands of veterans.

Under the HEART Act, the QVMB program will be expanded to allow \$100 million annually in tax exempt bonding for the Wisconsin Department of Veterans Affairs (WDVA) State veterans home loan program—enough funding to aid about 600 State veterans in obtaining low interest rate home loans. This program is more important now than ever before with the ongoing credit crisis in this country, and I am proud we were able to expand it. In Wisconsin alone, the WDVA has made over 54,000 home loans to veterans through this program.

Other important provisions in this bill include allowing combat pay for troops to count as earned income for the Earned Income Tax Credit and making permanent the Internal Revenue Code provision that allows active duty reservists to make penalty-free withdrawals from their retirement plans.

Our military service men and women have sacrificed a great deal to protect the freedoms that we so deeply cherish in this country. Their sacrifices and extended tours of duty in Iraq and Afghanistan, however, have placed greater economic hardships on their families here at home. The bill before us today will help alleviate some of those hardships by giving military families much needed and deserved tax relief and making permanent some of the tem-

porary provisions that Congress has previously enacted.

The HEART Act is one simple but significant way we can thank our troops for their service to our country. I thank Chairman RANGEL and Ranking Member MCCRERY for their bipartisan leadership on this legislation, and I urge my colleagues to support our men and women in the military by passing this legislation.

Mr. CONYERS. Mr. Speaker, today I rise in strong support of H.R. 6081, the Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008. This bill provides tax relief to America's heroic servicemembers. As a veteran of the Korean war, it is imperative that we assist the brave men and women who put their lives at risk in defending our Nation in any way we can.

H.R. 6081 will improve tax benefits to members of the armed services. For example, today's legislation permanently extends the Earned Income Tax Credit for combat pay, allows for penalty-free withdrawal from servicemember pension plans, allows access for funds in Flexible Savings Accounts, and lets military death benefits to roll over into a Roth IRA or Education Savings Account. Given the crisis in the housing market, I am particularly heartened that H.R. 6081 permanently establishes mortgage bonds used to finance home purchases by veterans.

Mr. Speaker, this bill also extends the Economic Stimulus rebates that are being delivered as we speak today. H.R. 6081 humanely permits servicemembers who are married to foreigners to receive the full value of their rebate.

Lastly, the bill will restrict government contractors who move offshore to avoid paying Social Security and Medicare benefits. It is shocking that government contractors receive millions, or even billions, of taxpayer dollars and then try to avoid paying their fair share of taxes.

We have put our Nation's finest men and women in a senseless war without an end. The least we can do is allow their families to enjoy the same benefits as their neighbors. Mr. Speaker, this is a commonsense bill and I urge my colleagues to support it.

Mr. LARSON of Connecticut. Mr. Speaker, I rise today to commend the Committee on Ways and Means for passing this important legislation, the Heroes Earnings Assistance and Tax Relief Act. This legislation brings necessary tax relief to members of our armed services, veterans and their families and it also contains important technical corrections to a law that provides tax relief to volunteer emergency first responders.

Like our men and women in the armed services, volunteer emergency first responders provide a crucial service to our communities. They are in the front lines in the case of fire, natural disaster or other emergency. The majority of these brave men and women are volunteers and give up their time out of a sense of obligation to their communities. We owe them a debt of gratitude for their service.

This technical correction clarifies that property tax rebates and other benefits that are made to volunteer emergency first responders and are excluded from gross income are not subject to Social Security tax or unemployment tax. This was the intent of the original legislation and I appreciate the opportunity to clarify this through HR. 6081, the Heroes Earnings Assistance and Tax Relief Act.

Mr. SESTAK. Mr. Speaker, I yield back the remainder of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from New York (Mr. RANGEL) that the House suspend the rules and pass the bill, H.R. 6081, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. SESTAK. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Ms. Wanda Evans, one of his secretaries.

SENSE OF HOUSE REGARDING FOSTER PARENTS

Mr. McDERMOTT. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Res. 1185) expressing the sense of the House of Representatives that Congress should recognize the important contributions of Americans who serve as foster parents and, in doing so, unselfishly open their homes and family lives to children in need.

The Clerk read the title of the resolution.

The text of the resolution is as follows:

H. RES. 1185

Whereas the Nation's foster care system provides a sanctuary for children who are unable to live safely in their homes;

Whereas in 2006, some 799,000 children spent at least 24 hours in foster care and, on any given day, roughly 510,000 children were in the Nation's foster care system;

Whereas the primary goal of foster care is to ensure the safety and well-being of children while working to expeditiously provide children with a permanent, safe, and loving home;

Whereas via reunification with parents, adoption, or legal guardianship, some 289,000 children left foster care in 2006 for a permanent home;

Whereas 303,000 children entered foster care in 2006;

Whereas more than 43 percent of the children that entered foster care in 2005 were age 5 and younger;

Whereas studies have found that a child's early years are critical for his or her brain development, making it extremely important for all children to live in a safe and loving home during this critical period in their lives;

Whereas in 2005, the median age of a child in foster care was just over 10 years old and the median length of stay for a child in foster care was nearly 16 months;

Whereas while a majority of children living in foster care had the goal of being reunified with their parents, nearly 20 percent of foster children were seeking adoption in 2005;

Whereas each year as many as 24,000 teens will reach the age of 18 while in foster care