

It is the moral obligation of every Member of Congress to protect the men and women who helped Americans, who protected us in some of the most difficult of circumstances.

Please don't just cosponsor H.R. 4594; demand action before we adjourn. Lives are at stake.

THE NEED FOR A MORE EQUITABLE ALLOCATION OF TITLE I FUNDING

(Mr. THOMPSON of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. THOMPSON of Pennsylvania. Mr. Speaker, this week, I had the opportunity to join rural school advocates from across the country here in Washington for the release of the Why Rural Matters 2013–2014 report, a biennial report from the Rural School and Community Trust which analyzes the state of rural education for communities in each of the 50 States.

This important research document gives policymakers and the public fresh insight into the social and economic contexts that influence educational outcomes and also reinforces how these conditions must be better understood, including in the context of how the Federal Government allocates title I funding.

Title I was initially created to offset the impacts of poverty on student learning. Unfortunately, the report shows once again that children receive preferential treatment based not only on their economic circumstances, but on the basis of their ZIP Code.

Surely my colleagues on both sides of the aisle believe that all children are equal. Unfortunately, most are surprised to learn, as we were reminded again this week, this is not the case.

I believe this body can do better, for our children deserve as much.

PASSING OF U.S. SENATOR ALAN DIXON

(Mr. ENYART asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ENYART. Mr. Speaker, I rise today to speak about a good friend, a hardworking public servant, and a true advocate for the American people. Today, I rise to talk about Senator Alan Dixon, the gentleman from Illinois.

Senator Dixon was from my hometown, Belleville. He was one of the finest public servants our country has ever known. Through a storied career, he walked the halls of power in Springfield, Illinois, and Washington, D.C., but never forgot his southern Illinois roots.

He was a mentor to generations of southern Illinoisans. His sense of civility is a commodity that was sorely needed during his time in government and is in even greater demand today.

It is in his honor and memory that I encourage the spirit of bipartisanship and cooperation as we continue to serve our fellow citizens in America.

AMERICA'S FLEET SHOULD LEAVE THE COAST OF ISRAEL

(Mr. FRANKS of Arizona asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. FRANKS of Arizona. Mr. Speaker, last month, Palestinian President Mahmoud Abbas openly united with the evil terrorist group Hamas, and at this very moment they are raining down rockets upon the innocent citizens of Israel. Half of all Israelis have sought cover in bomb shelters across their tiny country. And the Obama administration has had the reprehensible gall to praise Abbas as someone who is "committed to nonviolence and cooperation with Israel," and to further proclaim in an Israeli newspaper that "finally, peace is possible."

Mr. Speaker, I thought nothing this President could ever say or do would surprise me anymore, but this flushed and breathless rush to embrace terrorists launching rockets at Israeli children is an unprecedented act of cowardice and betrayal.

America's fleet should, this minute, be off the coast of Israel, and the world, including Abbas, Hamas, and Hezbollah, should know that America's arsenal of freedom stands ready to defend our most precious ally on Earth.

END THE VIOLENCE IN INDIANAPOLIS

(Mr. CARSON of Indiana asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CARSON of Indiana. Mr. Speaker, I rise today to express my sadness and outrage over the violence that has ravaged my Indianapolis congressional district.

Eighty people, Mr. Speaker, have been murdered so far in 2014. In the last year alone, two police officers—Officer Rod Bradway and Officer Perry Renn—were senselessly gunned down in the line of duty.

Enough is enough. I am calling on my fellow Hoosiers to end this violence, and I am asking my colleagues here in Congress and in the administration for help.

With violence on the rise, police levels in Indianapolis have dropped below 1,500 officers, the lowest number in 7 years. We need increased funding for law enforcement and programs that keep our children off of our streets. We need the resources to not only combat crime, but prevent it from happening in the first place.

It is time for us to end the violence and make our streets safe again.

BONUS DEPRECIATION MODIFIED AND MADE PERMANENT

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 661, I call up the bill (H.R. 4718) to amend the Internal Revenue Code of 1986 to modify and make permanent bonus depreciation, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mr. YODER). Pursuant to House Resolution 661, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, modified by the amendment printed in House Report 113–517, is adopted, and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 4718

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. BONUS DEPRECIATION MODIFIED AND MADE PERMANENT.

(a) MADE PERMANENT; INCLUSION OF QUALIFIED RETAIL IMPROVEMENT PROPERTY.—Section 168(k)(2) of the Internal Revenue Code of 1986 is amended to read as follows:

“(2) QUALIFIED PROPERTY.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘qualified property’ means property—

“(i)(I) to which this section applies which has a recovery period of 20 years or less,

“(II) which is computer software (as defined in section 167(f)(1)(B)) for which a deduction is allowable under section 167(a) without regard to this subsection,

“(III) which is water utility property,

“(IV) which is qualified leasehold improvement property, or

“(V) which is qualified retail improvement property, and

“(ii) the original use of which commences with the taxpayer.

“(B) EXCEPTION FOR ALTERNATIVE DEPRECIATION PROPERTY.—The term ‘qualified property’ shall not include any property to which the alternative depreciation system under subsection (g) applies, determined—

“(i) without regard to paragraph (7) of subsection (g) (relating to election to have system apply), and

“(ii) after application of section 280F(b) (relating to listed property with limited business use).

“(C) SPECIAL RULES.—

“(i) SALE-LEASEBACKS.—For purposes of clause (ii) and subparagraph (A)(ii), if property is—

“(I) originally placed in service by a person, and

“(II) sold and leased back by such person within 3 months after the date such property was originally placed in service, such property shall be treated as originally placed in service not earlier than the date on which such property is used under the leaseback referred to in subclause (II).

“(ii) SYNDICATION.—For purposes of subparagraph (A)(ii), if—

“(I) property is originally placed in service by the lessor of such property,

“(II) such property is sold by such lessor or any subsequent purchaser within 3 months after the date such property was originally placed in service (or, in the case of multiple units of property subject to the same lease, within 3 months after the date the final unit is placed in service, so long as the period between the time the first unit is placed in service and the time the last unit is placed in service does not exceed 12 months), and