

Now, why is that? Because we take the lowest rate of 15 percent and lower it down to 10 percent and we double the \$500 per child tax credit.

Now, with that said, some folks say, well, that is all fine and good for the single moms and folks at the low end of the spectrum, let us just have taxes for the special people, let us not have the taxes for what they call the rich.

Well, once again, all of us pay taxes and all of us are entitled to tax relief. The truth of the matter is that the top 10 percent of wage earners in this country pay 66 percent of the taxes. These are the same people who every year create hundreds of thousands of jobs. Are these folks not entitled to the tax relief? Should we not encourage them to provide additional jobs in this economy?

In summary, this tax relief is desperately needed. It is going to make a meaningful difference in the lives of single moms and working families. A tax cut is not too big and it is not just for the rich.

In closing, let me say this. The leading cause of divorce in the United States today is arguments about money. On this Valentine's Day, we have a happy message of hope for married couples who are struggling to make ends meet: Help is on the way.

#### TRIBUTE TO MS. IMOGENE MATTHEWS OF GARY, INDIANA

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana (Mr. VISCLOSKY) is recognized for 5 minutes.

Mr. VISCLOSKY. Mr. Speaker, it is with the greatest pleasure that I pay tribute to one of the most caring, dedicated, and selfless citizens in Indiana's First Congressional District, Imogene Matthews of Gary, Indiana.

After serving the constituents of Northwest Indiana in my Gary District Office for the last 10 years, Imogene announced her retirement this past December.

Imogene Vanetta Matthews was born on April 15, 1954, in Gary, Indiana. Imogene, affectionately known as Moby, was the youngest girl of 11 children born to Emmett and Pauline Matthews. A lifetime native of Gary, Indiana, Imogene graduated from West Side High School in 1972.

One need look no further than her career choices after high school to determine what kind of person Imogene is. From her beginnings at the Gary Manpower Administration helping to place young children in day-care centers and homes, to her years of service as executive secretary for Gary Mayor Richard G. Hatcher, to the last person she assisted in her capacity as a Federal caseworker in my office, she has dedicated her life wholly to public service.

I was fortunate enough to have Moby on my staff as a Federal caseworker

since 1989. Her commitment to her work and the people of Northwest Indiana eventually earned her a position as my Deputy District Director.

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During her tenure in my office, she has worked selflessly to ensure the well-being of all those around her. Her exceptional knowledge and expertise in dealing with the Immigration and Naturalization Service and the Social Security Administration are unparalleled. While serving on my staff, she reunited dozens of families, helping loved ones attain the privilege of U.S. citizenship and aiding those already in the U.S. by acquiring the passports and visas they needed to visit their relatives abroad.

You only needed one meeting with Imogene to see the revelation that her choice of vocation is not only a result of the responsibility she feels to a community she loves but is also a reflection of her deep and abiding compassion for those around her. Federal casework can be a thankless task. But Moby never wavered. Regardless of the barriers that faced her, Imogene threw herself into her work with the patience and perseverance of Job. Her overwhelming commitment to following through on her promises made her an absolute miracle worker. My office is often the last resort for many of my constituents with problems. Imogene never let anyone feel desperate or afraid. On the contrary, she was a great source of hope to many people who had nowhere else to turn. She treated everyone who walked into my office with the dignity and respect they deserved, regardless of their situation in life or the details of their problems. After working with her for a decade, I can say easily that her kindness knows no bounds.

As one might expect, Imogene selflessly gives her free time and energy to her community as well, her friends, and, most importantly, her family. Imogene is a member of the NAACP as well as the Young Women's Christian Association. She is also an active volunteer for the American Association of Retired Persons and is a member of the Friends of the Gary Public Library. In addition to these important activities, Imogene promotes another cause that is near and dear to her heart. She is an avid Chicago Bulls fan and a Michael Jordan fan. Pictures of Michael Jordan adorned her office along with a life-size cutout of M.J.

Mr. Speaker, I ask that you and my other distinguished colleagues join me in commending Imogene "Moby" Matthews for her lifetime of dedication, service and compassion to the residents of northwest Indiana. She has touched the lives of many residents and she will be sorely missed not only by those she has helped with her outstanding service and uncompromising dedication but

by myself and my staff who have seen her extraordinary expertise and felt her deep compassion and love. She will never be replaced.

#### NATIONAL GUARD AND RESERVE DAY

The SPEAKER pro tempore (Mr. SHIMKUS). Under a previous order of the House, the gentleman from South Dakota (Mr. THUNE) is recognized for 5 minutes.

Mr. THUNE. Mr. Speaker, today is a very important day to American citizens and not just because it is Valentine's Day but because the President has also declared it National Guard and Reserve Day. I am encouraged that our national leadership is finally paying tribute to the citizen soldiers that play such a vital role in the protection of democracy and of our Nation's defense.

The National Guard has been there in every war and conflict that this Nation has ever fought. They were there in the Revolutionary War, the Civil War, both World War I and World War II, Korea, Vietnam, Operation Desert Storm and, most recently, Operation Allied Force in Kosovo. The National Guard is an integral part of America's military today, serving side by side with its active duty counterparts all over the world. They meet the security needs of our Nation, both at home and abroad.

Mr. Speaker, the National Guard is the only component in our military that has a dual mission. Their Federal mission is to serve as an essential partner with the country's Army and Air Force, responding to security needs worldwide. Just as important is their State mission of meeting the needs of our citizens during emergencies and disasters. The Guard, with its long history of assisting and protecting local communities, is well prepared to play this critical role in this critical mission area.

I would like to take this opportunity today, Mr. Speaker, to highlight the accomplishments of the South Dakota Army and Air National Guard. 4,452 people strong, the individuals of the South Dakota National Guard are some of the finest citizens in my State. They have served their Federal mission dutifully through deployments. As personnel from the 109th Medical Battalion deployed to Jamaica to perform medical readiness training, the 153rd Engineering Battalion worked on vertical construction in Hohenfels, Germany, and the 109th Engineer Group participated in warfighter exercises in Gafenwoehr. In just 3 years, the 147th Field Artillery's two battalions completed conversion to the multiple launch rocket system, and I have just gotten word that the 1085th Medical Company has been given the order to prepare the unit for full deployment to Bosnia. In addition, the 114th Fighter Wing of the Air National Guard has