

for a new baby or sick family member. Federal workplace policies have not kept pace with the growing need to fit work commitments with the sometimes conflicting needs of children and elderly parents. This is especially so given the continued increase of women in the workforce. It's time to enhance this landmark legislation.

In our current economic recovery, many families are finding both their budgets and their time strained. The legislation I introduced today would enhance the FMLA by providing up to 24 hours of unpaid Parental Involvement and Family Wellness leave (during any 12-month period), which will allow parents and grandparents to go to parent-teacher conferences or to take their children, grandchildren or other family members to the doctor for regular medical or dental appointments. The bill also expands coverage to allow employees in companies with more than 25 employees to take family and medical leave.

If we as a country truly value families, then we need new policies and investments that support our working families. I urge my colleagues to support this legislation.

PERSONAL EXPLANATION

HON. GUS M. BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. BILIRAKIS. Mr. Speaker, on rollcall No. 249, I was inadvertently detained. I have been a strong opponent of the EPA's push to regulate emissions—a move that would effectively impose an energy tax on already struggling families. I am pleased that H.R. 910 passed the U.S. House decisively and I look forward to its passage in the U.S. Senate. Had I been present, I would have voted “yea.”

HONORING THE CARTERSVILLE
PURPLE HURRICANES BASEBALL
CLUB

HON. PHIL GINGREY

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. GINGREY of Georgia. Mr. Speaker, I am proud to rise today to honor the Cartersville Purple Hurricanes baseball club, which has been named the Program of the Decade by the Georgia Dugout Club and is being honored as such on Monday, April 11th.

Having won 8 Region titles and 5 State Championship titles, what a decade it has been for the Purple Hurricanes. Throughout their reign of dominance, this team has consistently performed at an extraordinarily high level. The Purple Hurricanes won 60 consecutive Region games from 2005–2010, 33 consecutive playoff games from 2001–2004, and 76 playoff games in the decade. They finished the 2007 season ranked number 9 in the Nation by Baseball America, and in 2009 finished ranked number 7 by the USA Today. Many players from this program have gone on to excel at the next level, and 7 Cartersville players have been selected in the Major League Draft during this tenure.

Mr. Speaker, I would like to congratulate Coach Stewart Chester, who has been leading

the Cartersville program throughout their decade of dominance, and I ask all of my colleagues to join me in congratulating the Cartersville Purple Hurricanes on this momentous occasion.

IN HONOR OF HAROLD S.
STRATTON

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. KUCINICH. Mr. Speaker, I stand in honor of Harold S. Stratton for his service to our country in WWII and for his work with engineering outfits in their effort to rebuild parts of Europe following the war.

Harold served with the 9th Armored Division, Company B, 6th Army Infantry Battalion. After crossing the Rhine River and engaging German resistance, Harold was wounded when mortar shells peppered the trees and landscape around his company. After a month long recovery in Liège, Belgium, Harold returned to his outfit which had moved to Czechoslovakia where he served out the end of the war and then began work rebuilding airfields with the engineering core. He was awarded the Purple Heart and is one of three Stratton brothers to serve in WWII along with 1st Lieutenant Royal Stratton and Sergeant Leighton Stratton.

Mr. Speaker and colleagues, please join me in honoring Harold S. Stratton and the Stratton brothers for their collective service to our country and for embodying the character and mettle that has come to define members of our “greatest generation.”

THE INTRODUCTION OF THE
“BUSINESS ACTIVITY TAX SIMPLIFICATION ACT”

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. GOODLATTE. Mr. Speaker, I rise today to introduce, along with Representative BOBBY SCOTT of Virginia, the Business Activity Tax Simplification Act. This bipartisan legislation will provide a “bright line” test to clarify state and local authority to collect business activity taxes from out-of-state entities.

Many states and some local governments levy corporate income, franchise and other taxes on out-of-state companies that conduct business activities within their jurisdictions. While providing revenue for states, these taxes also serve to pay for the privilege of doing business in a state.

However, with the growth of the Internet, companies are increasingly able to conduct transactions without the constraint of geographical boundaries. The growth of the technology industry and interstate business-to-business and business-to-consumer transactions raises questions over where multi-state companies should be required to pay corporate income and other business activity taxes.

Over the past several years, a growing number of jurisdictions have sought to collect

business activity taxes from businesses located in other states, even though those businesses receive no appreciable benefits from the taxing jurisdiction and even though the Supreme Court has ruled that the Constitution prohibits a state from imposing taxes on businesses that lack substantial connections to the state. This has led to unfairness and uncertainty, generated contentious, widespread litigation, and hindered business expansion, as businesses shy away from expanding their presence in other states for fear of exposure to unfair tax burdens.

In order for businesses to continue to become more efficient and expand the scope of their goods and services, it is imperative that clear and easily navigable rules be set forth regarding when an out-of-state business is obliged to pay business activity taxes to a state. Otherwise, the confusion surrounding these taxes will have a chilling effect on e-commerce, interstate commerce generally, and the entire economy as tax burdens, compliance costs, litigation, and uncertainty escalate.

Previous actions by the Supreme Court and Congress have laid the groundwork for a clear, concise and modern “bright line” rule in this area. In the landmark case of *Quill Corp. v. North Dakota*, the Supreme Court declared that a state cannot impose a tax on an out-of-state business unless that business has a “substantial nexus” with the taxing state. However, the Court did not define what constituted a “substantial nexus” for purposes of imposing business activity taxes.

In addition, over 50 years ago, Congress passed legislation to prohibit jurisdictions from taxing the income of out-of-state corporations whose in-state presence was nominal. Public Law 86–272 set clear, uniform standards for when states could and could not impose such taxes on out-of-state businesses when the businesses’ activities involved the solicitation of orders for sales. However, the scope of Public Law 86–272 only extended to tangible personal property. Our nation’s economy has changed dramatically over the past 50 years, and this outdated statute needs to be modernized.

The Business Activity Tax Simplification Act both modernizes and provides clarity to an outdated and ambiguous tax environment. First, the legislation updates the protections in P.L. 86–272. This legislation reflects the changing nature of our economy by expanding the scope of the protections in P.L. 86–272 from just tangible personal property to include intangible property and services.

In addition, our legislation sets forth clear, specific standards to govern when businesses should be obliged to pay business activity taxes to a state. Specifically, the legislation establishes a “physical presence” test such that an out-of-state company must have a physical presence in a state before the state can impose corporate net income taxes and other types of business activity taxes.

In our current, challenging economic times, it is especially important to eliminate artificial, government-imposed barriers to small businesses. Small businesses are crucial to our economy and account for a significant majority of new product ideas and innovation. Small businesses are also central to the American dream of self-improvement and individual achievement, which is why it is so vital that Congress enact legislation that reduces the

tax burdens that hinder small businesses and ultimately overall economic growth and job creation.

Unfortunately, small businesses are often the hardest hit when aggressive states and localities impose excessive tax burdens on out-of-state companies. These businesses do not have the resources to hire the teams of lawyers that many large corporations devote to tax compliance, and they are more likely to halt expansion to avoid uncertain tax obligations and litigation expenses.

The clarity that the Business Activity Tax Simplification Act will bring will ensure fairness, minimize litigation, and create the kind of legally certain and stable business climate that frees up funds for businesses of all sizes to make investments, expand interstate commerce, grow the economy and create new jobs.

At the same time, this legislation will protect the ability of states to ensure that they are fairly compensated when they provide services to businesses that do have physical presences in the state.

I urge my colleagues to support this important legislation.

IN REMEMBRANCE OF MARY HOLT

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. KUCINICH. Mr. Speaker, I rise today in remembrance of Mary Holt, who was a dedicated neighbor to her community and a pioneer for many.

Mary was born Asheville, North Carolina and later moved to the Fremont area in Ohio. She began her career working at a record shop and her skills eventually attracted the attention of the radio station WSRS. She jumped to a different radio station in 1952, and by the end of the decade she worked for multiple radio stations and all three local television networks. Eventually her duties entailed news, fashion, and music.

She was also active in her community. She ran for city council, organized the Black Political Women of Cleveland and a Grandmother's club. She also volunteered in many social organizations. It was not uncommon to find her reading to wounded veterans, or teaching reading and writing at community centers. In recognition of her many accomplishments she was honored with the Trail Blazer Award from the Cleveland chapter of the National Council of Negro Women and was named to the short list of the Plain Dealer's leading African-American Clevelanders.

Mr. Speaker and colleagues, please join me in honoring the life of Mary Holt. Her life was marked by dedication to community and pioneering for both women and African Americans. Her devotion and duty to her community should set an example to us all.

ENERGY TAX PREVENTION ACT OF
2011

SPEECH OF

HON. BETTY MCCOLLUM

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 6, 2011

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 910) to amend the Clean Air Act to prohibit the Administrator of the Environmental Protection Agency from promulgating any regulation concerning, taking action relating to, or taking into consideration the emission of a greenhouse gas to address climate change, and for other purposes:

Ms. MCCOLLUM. Mr. Chair, I rise today to oppose H.R. 910, the so-called Energy Tax Prevention Act. H.R. 910 would permanently ban the Environmental Protection Agency, EPA, from protecting human health and the environment by enforcing the Clean Air Act and confronting the threat of climate change.

This radical, anti-environmental legislation is a distraction from the number one issue facing Congress: promoting job creation and economic growth. Instead of focusing on the economy, the House Republican majority is trying to legislate science by overriding the established scientific consensus on climate change and the threat posed by greenhouse gases. H.R. 910 endangers public health and will cost American jobs by slowing our economy's transition to cleaner, more secure energy sources. A recent EPA report revealed that reducing greenhouse gas emissions will prevent the early deaths of 230,000 Americans in 2020 and produce \$2 trillion in economic benefits by that same year.

I published an editorial with climate science expert John Abraham of the University of St. Thomas to voice my strong opposition to H.R. 910. I ask that a copy of this editorial be included in the CONGRESSIONAL RECORD.

[Published in The Hill blog on Apr. 6, 2011]

CONGRESS ON WRONG SIDE OF HISTORY IN
DENYING CLIMATE CHANGE

(By Rep. Betty McCollum (D-MN) and John Abraham)

Right now in our hometown of St. Paul, Minnesota, we are preparing for what might possibly be record-breaking floods due to winter's heavy snowfall and the threat of heavier spring downpours. Minnesota has already experienced two 100-year floods in the Red River Valley within the past 13 years. Local doctors report an increase in cases of children with asthma and other respiratory conditions. Lake Superior has seen record low water levels in recent years, threatening not only drinking water supplies but the Duluth-Superior port that receives more than 1,200 ships and 48 million tons of cargo.

All of these public health, economic, and environmental trends have been strongly linked to climate change. Multiple studies have shown that 97 percent of the most qualified climate scientists are in agreement that humans are causing the planet to warm. If this was an illness, and 97 percent of doctors recommended a certain treatment, we would take appropriate action.

Instead, the majority party in the House of Representatives is choosing to willfully defy the diagnosis and overturn established science by voting on a bill (H.R. 910) that will gut the Clean Air Act and prohibit the Environmental Protection Agency (EPA)

from ever protecting the American people from the disastrous impacts of climate change.

During the committee markup of H.R. 910, not a single Republican voted to even acknowledge the validity of EPA's scientific finding that "warming of the climate system is unequivocal," caused by human activities, and a threat to public health. The rejection of those amendments is shocking to scientists who understand the serious risks Americans face from global climate change.

This places the climate deniers on the same side as those fringe extremists who denied the harmful impacts of cigarette smoking and DDT, and the causes of acid rain and ozone depletion. Proponents of H.R. 910 are denying science and dangerously on the wrong side of history.

We believe now is the time to confront climate change. If we act wisely, we can simultaneously protect the environment, create jobs, diversify our energy supplies, and improve national security.

A recent report by Pew Environment Group shows the U.S. has now fallen to number three behind China and Germany for clean energy private investment. Passage of H.R. 910 will guarantee America loses out on the jobs of the future by obstructing efforts to build the new clean energy economy. It will deepen America's dependence on dirty coal and imported oil instead of creating American jobs through investments in renewable resources and energy efficiency.

Our country must turn the problems presented by climate change into an opportunity. Instead of devoting its time to discrediting scientists and undermining the EPA, Congress should put more faith in the genius of the American spirit to protect our environment and human health while creating economic growth. With the right clean energy incentives and framework, we believe America can out-innovate and out-build anyone in the world. The proponents of H.R. 910 not only deny climate change, they undermine America's ability to find solutions that benefit consumers, workers and the environment.

Every single member of Congress has a choice: deny the science of climate change or take real steps to confront a changing climate. Congress must accept scientific reality and act on climate change.

THE NECESSITY TO RECOGNIZE
BUDGET REDUCTION STRATEGIES
THROUGH REORGANIZATION
OF THE DEFENSE BUDGET

HON. TOM REED

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. REED. Mr. Speaker, I rise today to speak about the current debt crisis our Nation faces and a strategy to rein in some significant federal spending, while strengthening our national defense initiatives. A paper written by Mallory Factor, published by Forbes on March 9, 2011, identified a strategy intended to reduce the defense budget. As the defense budget represents nineteen percent of the total federal budget, the cuts would have a significant effect on deficit reduction and highlight our commitment, as a Congress, to the American public that we will leave "no stone unturned" as we work to reduce the total budget deficit.

Mr. Factor's article does not suggest that we take an undiscerning approach to cutting the