of orders for sales. However, like the economy of its time, the scope of Public Law 86–272
was limited to tangible personal property. Our Nation’s economy has changed dramatically
over the past forty years, and this outdated statute needs to be modernized.

That is why I am introducing this important legislation today. The Business Activity
Tax Simplification Act both modernizes and provides clarity in an outdated and ambiguous
tax environment. First, the legislation updates the protections in PL 86–272. Our legislation
reflects the changing nature of our economy by expanding the scope of the protections in
PL 86–272 from just tangible personal property to include intangible property and all types
of 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 franchise taxes, business license
taxes, and other business activity taxes.

The clarity that the Business Activity Tax
Simplification Act will bring will ensure fair-
ness, minimize litigation, and create the kind of legible, equitable business climate that
encourages businesses to make invest-
ments, expand interstate commerce, grow the
economy and create new jobs. At the same
time, this legislation will ensure that states
and localities are fairly compensated when
they provide services to businesses with a physical presence in the state.

I urge each of my colleagues to support this
very important bipartisan legislation.

SALUTING ANTHONY DEION BRANCH
HON. CHARLES W. "CHIP" PICKERING
OF MISSISSIPPI
IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Mr. PICKERING. Mr. Speaker, Mississippi’s
community and junior college system pro-
duces some of the top football players in the
Nation. They are always targets of recruitment
from universities around the country seeking
to bolster their football programs. From time to
time, we produce a truly great player who can
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The University of Louisville recruited Deion who hailed in 143 passes for 2,204 yards and
18 touchdowns in his two years there. He be-
came the second player in school history to
record multiple 1,000 yard seasons and is
listed fourth and sixth respectively in the
school records for career touchdown catches
and receptions with the Cardinals—and that
in just two years.

The New England Patriots used their Num-
ber 65 pick in the 2002 Draft to bring in Deion
to what many are now describing as a dy-
asty—three Super Bowl Victories in four
years, two with the Patriots and one with the
“ashamed” of Kevin. He was charged with
“Desertion with Intent to Avoid Hazardous
Duty” and “Missing Movement by Design”. His
preliminary hearings methodically violated
every precept of substantive due process. He
now faces a Court Martial on May 11 and the
possibility of seven years in the stockade.

Every member of our Armed Forces raises
their hands, as do we, and take an oath, as
do we, to “defend the Constitution of the
United States”. That Constitution protects the
“Right of Conscience”, including the right to
conscientiously object to war as an instrument
of public policy. But given the climate we face
right now, asserting such a right takes real
courage. And it is the exercise of that courage
which makes Sgt. Benderman a hero in my
book.

It is a crime and a shame that while we are
so busy working to expand freedom to other
countries, we can’t slow down to protect our
precious freedoms among ourselves. 

(From the Savannah Morning News, March 28, 2005)

DEFENSE LAWYER, INVESTIGATOR SQUARE OFF
OVER BENDERMAN’S CONSCIENTIOUS OBJEC-
TOR APPLICATION

(By John Carrington)

Filings and e-mails show that a ‘non-adver-
sarial’ hearing over Sgt. Kevin Benderman’s
conscious objector status was anything
but cordial.

Sgt. Kevin Benderman poses with his wife
Monica following Article 32 proceedings, a
military court process similar to a prelimi-
nary hearing. Benderman, who has applied
for conscientious objector status, has been
charged with desertion for not deploying to
Iraq with his unit.

The defense lawyer and the investigating
officer for Sgt. Kevin Benderman’s conscien-
tious objector application apparently at-
tended different hearings last month.

Both sides maintain they kept their cool
during the hearing, saying the other side lost
their composure, according to written recommenda-
tions and rebuttals released to the Savannah
Morning News.

One thing is clear: a hearing that was, ac-
cording to Army regulations, supposed to be
a “non-adversarial” proceeding was anything
but that.

Capt. Victor Aqueche, the Fort Stewart-
appointed investigating officer, wrote in a
recommendation memo following the hear-
ing that Benderman was “argumentative” at
times, and his demeanor “untruthful” at
other times.

In his rebuttal, Maj. S. Scot Sikes, Benderman’s military lawyer, said Aqueche
at times became “agitated, snide and hos-
tile” toward Benderman.

Sikes argued that Aqueche’s “incessant appointment” as investigating officer set the
tone for this type of ill-willed ping-pong.

“Aqueche is assigning himself the same batta-
lion command,” and consequently “was
placed in the position of making a critical
determination regarding a soldier assigned to one of his colleague captain’s own units," Sikes wrote.

In an interview Monday, Sikes said, “That bothered me. You know they’re budy.” Aqueche did not respond to requests for comment.

Sikes also said Monday he knew the command looked at the timing of Benderman’s request and was scheduled to deploy—with suspicion. “But it should have been no so hostily received.”

That goes against the “non-adversarial” tone the application review is supposed to have, he said.

Sikes asked for a new hearing, a request he says was denied. He now has until Friday to file another rebuttal to Aqueche’s response to the defense’s initial rebuttal.

In early February, Sikes and Aqueche squared off almost immediately over the hearing’s timing. It was scheduled the day after an Article 32 hearing to determine whether Benderman would face a general court-martial on charges he deserted and missed the January movement of his troops as they deployed to Iraq.

Sikes wanted a delay of a “mere” week. “Sgt. Benderman is very concerned that he cannot be prepared for a hearing,” Sikes wrote in a Feb. 3 e-mail attached to the rebuttal. “Preparations for the Article 32 cannot be overstated; it’s very important.”

Aqueche shot down the request with the following e-mail: “Sgt. Benderman made a conscious decision to take 14 days of leave prior to his Article 32. ... A delay as such could be considered ‘insincerity’ on the part of Sgt. Benderman.”

The investigation officer also said, “There is no need on Sgt. Benderman’s behalf to answer questions regarding this application.”

Yet Aqueche, in his March 23 recommendation memo, wrote, “I firmly believe Sgt. Benderman was not prepared for the in-depth questions presented during the CO hearing.” Aqueche’s memo also said that, during the hearing, Benderman would consult with Sikes and then either refuse to answer questions—and question their relevancy to the application—or offer “vague” or delayed answers.

Sikes pointed out that, as Benderman’s lawyer for both the court-martial charges and the conscientious objector application, he had no input from saying anything that could create more legal problems in the criminal case.

“And Aqueche made that out to be a negative thing,” Sikes said Monday. “Anything Benderman says can be used against him in the court-martial. That puts me in a precarious position. There are some things I just couldn’t let him answer.”

The court-martial is scheduled for May 12. Sikes likes Benderman’s chances on the detention charges.

“It’s like kind of silly to say he deserted over a weekend,” the lawyer said Monday. “He was right there at his house, only 2 to 3 miles from the post.”

Despite Aqueche’s characterization of Benderman’s demeanor during the hearing—and the captain’s recommendation to deny the sergeant’s application—Sikes also thinks Benderman will have a better luck higher up the chain of command.

WHAT’S NEXT

Maj. Scot Sikes, Benderman’s military lawyer, asked for a new hearing, a request he says was denied. He now has until Friday to file another rebuttal to Capt. Victor Aqueche’s response to the defense’s initial rebuttal.

INTRODUCTION OF A RESOLUTION CELEBRATING THE 15TH ANNIVERSARY OF THE LAUNCH OF THE HUBBLE SPACE TELESCOPE

HON. MARK UDALL
OF COLORADO
IN THE HOUSE OF REPRESENTATIVES
Thursday, April 28, 2005

Mr. UDALL of Colorado. Mr. Speaker, I rise today to introduce a resolution with my colleagues Mr. Ehlers, Mr. Baulman, Mr. Gordon, Mr. Roe, Mr. Bartlett, Mr. McDermott, and Mr. Ruppersberger recognizing the contributions to science resulting from the Hubble Space Telescope and congratulating all those who have helped make Hubble one of the most important astronomical instruments in history.

On April 25, 1990, the Hubble Space Telescope was launched into orbit. In the years since the launch, Hubble has sent back images that have expanded our understanding of the universe beyond our expectation. For the last fifteen years, school children, scientists, and interested citizens around the globe have eagerly welcomed new images from Hubble—images that have provided an exciting keyhole into the wonders of our universe.

Hubble’s scientific contributions have amazed us all for fifteen years. Just this week, NASA and the European Space Agency released images taken by Hubble of the largest and sharpest images of the Eagle Nebula and the Whirlpool Galaxy. Last year Hubble detected oxygen in the atmosphere of a distant planet, the first time the elements have been found at a world outside our solar system. Hubble also contributed to the finding of new evidence about recently discovered “dark energy.” Hubble measured properties of light from 16 exploding stars, or supernovas, to find that the dark energy that pervades the universe might be what Einstein originally called the “cosmological constant.” This discovery supports the theory that instead of rippling apart, the cosmos will continue expanding very slowly for at least the next 30 billion years.

These are just recent discoveries. Hubble remains one of the most productive scientific instruments in history, and certainly NASA’s most productive scientific mission, accounting for 35 percent of all its discoveries in the last 20 years. The Hubble has provided proof of black holes, insights into the birth and death of stars, spectacular views of Comet Shoemaker-Levy 9’s collision with Jupiter, the age of the universe, and evidence that the expansion of the universe has been slowing. Hubble is short. Hubble’s success has become a symbol of scientific excellence. In addition to its past and potentially future scientific discoveries, Hubble provides information used by approximately one million teachers per year across the U.S. Hubble has also opened up the wonders of space to our youth and to all citizens. As we struggle to keep our students interested in the sciences, images from Hubble inspire our youth to continue to believe that they can become astronauts and astronomers. Hubble images have brought the wonders of space down to the level of the classroom.

Of course, Hubble could not have been the success it has been without the countless scientists, engineers, civil servants, contractors and other individuals and organizations that built and launched Hubble and then utilized its images to great effect. They have all contributed to making Hubble the national treasure it is today. So this resolution is intended to honor them and their commitment to science and the benefits it brings to our country and our world.

The Hubble has provided inspiration worldwide to young and old, scientists and non-scientists alike. I hope my colleagues will join me in celebrating the 15th anniversary of the launch of the Hubble Space Telescope and the research we have gained about our universe from this important astronomical instrument.

RECOGNIZING JULIUS HARPER DAVIS
OF MISSISSIPPI
IN THE HOUSE OF REPRESENTATIVES
Thursday, April 28, 2005

Mr. PICKERING. Mr. Speaker, recently, Millsaps College in Jackson, Mississippi dedicated Harper Davis Field to a man who coached there for 25 years, and who has built a legacy of success for the school in his fellow man across the state. Coach Harper Davis called the rededication of Millsaps’ Alumni Field to him the “greatest honor of my life.” And while leading the Millsaps Majors he built a record of 138–79–4 including an undefeated season in 1980, his life has much more to honor.

At age 17, Harper Davis left his Delta home in Clarksdale, Mississippi and enlisted in the United States Marine Corps as a pilot to serve his Nation in World War II. After the War was over, he was met at Texas Grand Prairie Air Station by Mississippi State University assistant coach Phil Dickens who had the Bulldogs’ playbook in hand. Two days later they arrived in Starkville for two practices before his first game where Davis scored two touchdowns as MSU defeated Auburn 20–0. Two days of study and two days of practice were followed by 2 touchdowns. In addition, during those 2 days, Harper Davis met Camille, his future wife. He would go on to be named to the All-SEC team while at State where he also ran on the school’s track team. He was co-captain of the football team, voted Best Athlete, President of the “M” Club and named “Mr. Mississippi State University.” Additionally he was a member of the Kappa Sigma Fraternity, Omicron Delta Kappa, Blue Key and the Colonels Club.

He graduated from Mississippi State with a bachelor of science degree in business finance and mathematics in 1948, in 1962 earned a master’s degree in education administration.

After leaving Mississippi State University, Harper Davis was a first-round draft choice of both the Chicago Bears of the National Football League and the Los Angeles Dons of the All-American League. Harper Davis played one year with the Dons before the league folded and then went on to play with the Bears as well as the Green Bay Packers. Many considered him the fastest man in the NFL.

Over the years, Harper Davis has coached the backfield at his alma mater as well as head coach at West Point High School, and