

## INTERNATIONAL ABDUCTION

(Mr. LAMPSON asked and was given permission to address the House for 1 minute.)

Mr. LAMPSON. Mr. Speaker, I rise today to continue delivering my 1-minute stories on the issue of international child abduction.

On October 22, 1994, after learning that she was going to lose custody of her children, Mrs. Isabel Felix Leon fled to Mexico with Margaret and William Leon Sandige.

At the time of the abduction, Margaret was 6 and William was 1. After the abduction, the children's father, William Sandige, was granted full custody; and warrants for the mother's arrest were issued. In November of 1995, the mother was arrested at a border crossing without the children and was released after revealing their location.

Under the Hague treaty, Mr. Sandige was awarded full custody of the children from the Mexican court system; however, the abductor appealed the decision to the Supreme Court and has blocked further progress on the case.

Mr. Speaker, Mr. Sandige's children are now 11 and 6 years old. They have spent 6 years apart from each other. It is time to end their separation and the separation of thousands of other parents and children who are being forced apart. It is time, Mr. Speaker, to bring our children home.

## SAY "I DO" TO ELIMINATING THE MARRIAGE PENALTY TAX

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

Mr. GIBBONS. Mr. Speaker, currently when a couple goes to the altar and says, "I do," they are saying I do to beginning a life together or starting a family and, unfortunately, to paying higher taxes.

How romantic, having a honeymoon at the IRS office. Mr. Speaker, earlier this year, the House passed the Marriage Penalty Tax Relief Act with overwhelming bipartisan support.

This week will again have the opportunity to demonstrate our commitment to marriage and the hope of the American family. It is simply unfair to penalize hard-working Americans like Brenda and Pete Williams in Nevada, with higher taxes only because they have made the wonderful decision to proclaim their love and get married.

Eliminating the marriage penalty tax will enable millions of middle-class families to save for their children's education, for a new home, and for their own retirement.

Mr. Speaker, it is time to help people like Brenda and Pete Williams and eliminate the marriage penalty tax and help these families come one step closer to realizing their American dream.

## AMERICA DOES NOT NEED TO USE FEDERAL DOLLARS FOR SUBLIMINAL HITS THROUGH MEDIA

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

Mr. TRAFICANT. Mr. Speaker, Drug Czar McCaffrey has \$1 billion to spend on media campaigns, but he settled for subliminal hits. First, the czar allowed TV networks to avoid the 50/50 match by incorporating antidrug messages in their programs. Now the czar wants to throw away more money this time in the movies. Unbelievable.

The borders are wide open. Heroin and cocaine are pouring across the border faster than Viagra at Niagara, and the drug czar wants subliminal hits in Hollywood.

Beam me up. America needs to stop drugs, cocaine and heroin, at our borders. And one thing America does not need is to start using Federal dollars to make subliminal hits on American citizens through the media. That is just what Communists do.

Mr. Speaker, I yield back all the drugs in Hollywood to boot.

## MARRIAGE PENALTY TAX

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

Mr. SAM JOHNSON of Texas. Mr. Speaker, today Americans are faced with the largest tax burden since World War II. What many people do not realize is that the Federal Government is really taxing American values. One of those values is marriage.

If we get married, the Federal Government punishes us. We pay more in taxes just because we said I do. When we say "I do," it ought to be to your sweetheart, not to the IRS.

Our Federal Government should encourage, not discourage, marriage and families. Our sons and daughters who cannot afford to marry, never truly make a lifelong commitment to God and each other.

Republicans in the House have spent the past few years passing tax bills to eliminate the marriage penalty only to see a Clinton-Gore administration veto. Enough is enough.

We must repeal the tax on American values. Let us start by saying I do to repealing the marriage penalty tax.

## MARRIAGE TAX PENALTY RELIEF ACT

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

Mr. BARTLETT of Maryland. Mr. Speaker, as we all know, it is the year 2000. But over the past few months, there has been some debate about when the new millennium actually begins. Some argue that the new millennium

begins in 2000, while others argue that it does not technically begin until 2001.

But no matter what millennium we are living in, the marriage tax penalty makes no sense. How can the Government justify charging married couples an extra \$1,400 in taxes just because they are married? The Marriage Penalty Tax Relief Act is a reasonable bill that will put some common sense back into our Tax Code.

Some people may continue to disagree about when the 21st century begins, but everyone can agree that working families should not pay extra taxes just because they are married. I hope my colleagues on the other side of the aisle will join us in delivering fairness to working families and voting yes on the Marriage Tax Penalty Relief Act.

## ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. KUYKENDALL). Pursuant to clause 8 of rule XX, the Chair announces that he will postpone further proceedings today on each motion to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote is objected to under clause 6 of rule XX.

Any record votes on postponed questions will be taken after debate has concluded on all motions to suspend the rules.

## MOBILE TELECOMMUNICATIONS SOURCING ACT

Mr. GEKAS. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4391) to amend title 4 of the United States Code to establish nexus requirements for State and local taxation of mobile telecommunication services, as amended.

The Clerk read as follows:

H.R. 4391

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

## SECTION 1. SHORT TITLE.

*This Act may be cited as the "Mobile Telecommunications Sourcing Act".*

## SEC. 2. AMENDMENTS TO TITLE 4 OF THE UNITED STATES CODE.

*(a) AMENDMENT RELATING TO THE STATES.—Chapter 4 of title 4 of the United States Code is amended by adding at the end the following:*

**"§ 116. Rules for determining State and local government treatment of charges related to mobile telecommunications services**

**"(a) APPLICATION OF THIS SECTION THROUGH SECTION 126.—This section through 126 of this title apply to any tax, charge, or fee levied by a taxing jurisdiction as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunications services, regardless of whether such tax, charge, or fee is imposed on the vendor or customer of the service and regardless of the terminology used to describe the tax, charge, or fee.**

**"(b) GENERAL EXCEPTIONS.—This section through 126 of this title do not apply to—**

**"(1) any tax, charge, or fee levied upon or measured by the net income, capital stock, net worth, or property value of the provider of mobile telecommunications service;**

“(2) any tax, charge, or fee that is applied to an equitably apportioned amount that is not determined on a transactional basis;

“(3) any tax, charge, or fee that represents compensation for a mobile telecommunications service provider's use of public rights of way or other public property, provided that such tax, charge, or fee is not levied by the taxing jurisdiction as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunication services;

“(4) any generally applicable business and occupation tax that is imposed by a State, is applied to gross receipts or gross proceeds, is the legal liability of the home service provider, and that statutorily allows the home service provider to elect to use the sourcing method required in this section through 126 of this title;

“(5) any fee related to obligations under section 254 of the Communications Act of 1934; or

“(6) any tax, charge, or fee imposed by the Federal Communications Commission.

“(c) **SPECIFIC EXCEPTIONS.**—This section through 126 of this title—

“(1) do not apply to the determination of the taxing situs of prepaid telephone calling services;

“(2) do not affect the taxability of either the initial sale of mobile telecommunications services or subsequent resale of such services, whether as sales of such services alone or as a part of a bundled product, if the Internet Tax Freedom Act would preclude a taxing jurisdiction from subjecting the charges of the sale of such services to a tax, charge, or fee, but this section provides no evidence of the intent of Congress with respect to the applicability of the Internet Tax Freedom Act to such charges; and

“(3) do not apply to the determination of the taxing situs of air-ground radiotelephone service as defined in section 22.99 of title 47 of the Code of Federal Regulations as in effect on June 1, 1999.

#### “§ 117. Sourcing rules

“(a) **TREATMENT OF CHARGES FOR MOBILE TELECOMMUNICATIONS SERVICES.**—Notwithstanding the law of any State or political subdivision of any State, mobile telecommunications services provided in a taxing jurisdiction to a customer, the charges for which are billed by or for the customer's home service provider, shall be deemed to be provided by the customer's home service provider.

“(b) **JURISDICTION.**—All charges for mobile telecommunications services that are deemed to be provided by the customer's home service provider under sections 116 through 126 of this title are authorized to be subjected to tax, charge, or fee by the taxing jurisdictions whose territorial limits encompass the customer's place of primary use, regardless of where the mobile telecommunication services originate, terminate, or pass through, and no other taxing jurisdiction may impose taxes, charges, or fees on charges for such mobile telecommunications services.

#### “§ 118. Limitations

“Sections 116 through 126 of this title do not—

“(1) provide authority to a taxing jurisdiction to impose a tax, charge, or fee that the laws of such jurisdiction do not authorize such jurisdiction to impose; or

“(2) modify, impair, supersede, or authorize the modification, impairment, or supersession of the law of any taxing jurisdiction pertaining to taxation except as expressly provided in sections 116 through 126 of this title.

#### “§ 119. Electronic databases for nationwide standard numeric jurisdictional codes

“(a) **ELECTRONIC DATABASE.**—

“(1) **PROVISION OF DATABASE.**—A State may provide an electronic database to a home service provider or, if a State does not provide such an electronic database to home service providers, then the designated database provider may provide an electronic database to a home service provider.

“(2) **FORMAT.**—(A) Such electronic database, whether provided by the State or the designated database provider, shall be provided in a format approved by the American National Standards Institute's Accredited Standards Committee X12, that, allowing for de minimis deviations, designates for each street address in the State, including to the extent practicable, any multiple postal street addresses applicable to one street location, the appropriate taxing jurisdictions, and the appropriate code for each taxing jurisdiction, for each level of taxing jurisdiction, identified by one nationwide standard numeric code.

“(B) Such electronic database shall also provide the appropriate code for each street address with respect to political subdivisions which are not taxing jurisdictions when reasonably needed to determine the proper taxing jurisdiction.

“(C) The nationwide standard numeric codes shall contain the same number of numeric digits with each digit or combination of digits referring to the same level of taxing jurisdiction throughout the United States using a format similar to FIPS 55-3 or other appropriate standard approved by the Federation of Tax Administrators and the Multistate Tax Commission, or their successors. Each address shall be provided in standard postal format.

“(b) **NOTICE; UPDATES.**—A State or designated database provider that provides or maintains an electronic database described in subsection (a) shall provide notice of the availability of the then current electronic database, and any subsequent revisions thereof, by publication in the manner normally employed for the publication of informational tax, charge, or fee notices to taxpayers in such State.

“(c) **USER HELD HARMLESS.**—A home service provider using the data contained in an electronic database described in subsection (a) shall be held harmless from any tax, charge, or fee liability that otherwise would be due solely as a result of any error or omission in such database provided by a State or designated database provider. The home service provider shall reflect changes made to such database during a calendar quarter not later than 30 days after the end of such calendar quarter for each State that issues notice of the availability of an electronic database reflecting such changes under subsection (b).

#### “§ 120. Procedure if no electronic database provided

“(a) **SAFE HARBOR.**—If neither a State nor designated database provider provides an electronic database under section 119, a home service provider shall be held harmless from any tax, charge, or fee liability in such State that otherwise would be due solely as a result of an assignment of a street address to an incorrect taxing jurisdiction if, subject to section 121, the home service provider employs an enhanced zip code to assign each street address to a specific taxing jurisdiction for each level of taxing jurisdiction and exercises due diligence at each level of taxing jurisdiction to ensure that each such street address is assigned to the correct taxing jurisdiction. If an enhanced zip code overlaps boundaries of taxing jurisdictions of the same level, the home service provider must designate one specific jurisdiction within such enhanced zip code for use in taxing the activity for such enhanced zip code for each level of taxing jurisdiction. Any enhanced zip code assignment changed in accordance with section 121 is deemed to be in compliance with this section. For purposes of this section, there is a rebuttable presumption that a home service provider has exercised due diligence if such home service provider demonstrates that it has—

“(1) expended reasonable resources to implement and maintain an appropriately detailed electronic database of street address assignments to taxing jurisdictions;

“(2) implemented and maintained reasonable internal controls to promptly correct

misassignments of street addresses to taxing jurisdictions; and

“(3) used all reasonably obtainable and usable data pertaining to municipal annexations, incorporations, reorganizations and any other changes in jurisdictional boundaries that materially affect the accuracy of such database.

“(b) **TERMINATION OF SAFE HARBOR.**—Subsection (a) applies to a home service provider that is in compliance with the requirements of subsection (a), with respect to a State for which an electronic database is not provided under section 119 until the later of—

“(1) 18 months after the nationwide standard numeric code described in section 119(a) has been approved by the Federation of Tax Administrators and the Multistate Tax Commission; or

“(2) 6 months after such State or a designated database provider in such State provides such database as prescribed in section 119(a).

#### “§ 121. Correction of erroneous data for place of primary use

“(a) **IN GENERAL.**—A taxing jurisdiction, or a State on behalf of any taxing jurisdiction or taxing jurisdictions within such State, may—

“(1) determine that the address used for purposes of determining the taxing jurisdictions to which taxes, charges, or fees for mobile telecommunications services are remitted does not meet the definition of place of primary use in section 124(8) and give binding notice to the home service provider to change the place of primary use on a prospective basis from the date of notice of determination if—

“(A) if the taxing jurisdiction making such determination is not a State, such taxing jurisdiction obtains the consent of all affected taxing jurisdictions within the State before giving such notice of determination; and

“(B) before the taxing jurisdiction gives such notice of determination, the customer is given an opportunity to demonstrate in accordance with applicable State or local tax, charge, or fee administrative procedures that the address is the customer's place of primary use;

“(2) determine that the assignment of a taxing jurisdiction by a home service provider under section 120 does not reflect the correct taxing jurisdiction and give binding notice to the home service provider to change the assignment on a prospective basis from the date of notice of determination if—

“(A) if the taxing jurisdiction making such determination is not a State, such taxing jurisdiction obtains the consent of all affected taxing jurisdictions within the State before giving such notice of determination; and

“(B) the home service provider is given an opportunity to demonstrate in accordance with applicable State or local tax, charge, or fee administrative procedures that the assignment reflects the correct taxing jurisdiction.

#### “§ 122. Determination of place of primary use

“(a) **PLACE OF PRIMARY USE.**—A home service provider shall be responsible for obtaining and maintaining the customer's place of primary use (as defined in section 124). Subject to section 121, and if the home service provider's reliance on information provided by its customer is in good faith, a taxing jurisdiction shall—

“(1) allow a home service provider to rely on the applicable residential or business street address supplied by the home service provider's customer; and

“(2) not hold a home service provider liable for any additional taxes, charges, or fees based on a different determination of the place of primary use for taxes, charges or fees that are customarily passed on to the customer as a separate itemized charge.

“(b) **ADDRESS UNDER EXISTING AGREEMENTS.**—Except as provided in section 121, a taxing jurisdiction shall allow a home service provider to treat the address used by the home service provider for tax purposes for any customer under a service contract or agreement in effect 2 years after the date of enactment of the

Mobile Telecommunications Sourcing Act as that customer's place of primary use for the remaining term of such service contract or agreement, excluding any extension or renewal of such service contract or agreement, for purposes of determining the taxing jurisdictions to which taxes, charges, or fees on charges for mobile telecommunications services are remitted.

**“§ 123. Scope; special rules**

“(a) ACT DOES NOT SUPERSEDE CUSTOMER'S LIABILITY TO TAXING JURISDICTION.—Nothing in sections 116 through 126 modifies, impairs, supersedes, or authorizes the modification, impairment, or supersession of, any law allowing a taxing jurisdiction to collect a tax, charge, or fee from a customer that has failed to provide its place of primary use.

“(b) ADDITIONAL TAXABLE CHARGES.—If a taxing jurisdiction does not otherwise subject charges for mobile telecommunications services to taxation and if these charges are aggregated with and not separately stated from charges that are subject to taxation, then the charges for nontaxable mobile telecommunications services may be subject to taxation unless the home service provider can reasonably identify charges not subject to such tax, charge, or fee from its books and records that are kept in the regular course of business.

“(c) NONTAXABLE CHARGES.—If a taxing jurisdiction does not subject charges for mobile telecommunications services to taxation, a customer may not rely upon the nontaxability of charges for mobile telecommunications services unless the customer's home service provider separately states the charges for nontaxable mobile telecommunications services from taxable charges or the home service provider elects, after receiving a written request from the customer in the form required by the provider, to provide verifiable data based upon the home service provider's books and records that are kept in the regular course of business that reasonably identifies the nontaxable charges.

**“§ 124. Definitions**

“In sections 116 through 126 of this title:

“(1) CHARGES FOR MOBILE TELECOMMUNICATIONS SERVICES.—The term ‘charges for mobile telecommunications services’ means any charge for, or associated with, the provision of commercial mobile radio service, as defined in section 20.3 of title 47 of the Code of Federal Regulations as in effect on June 1, 1999, or any charge for, or associated with, a service provided as an adjunct to a commercial mobile radio service, that is billed to the customer by or for the customer's home service provider regardless of whether individual transmissions originate or terminate within the licensed service area of the home service provider.

“(2) CUSTOMER.—

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

“(i) the person or entity that contracts with the home service provider for mobile telecommunications services; or

“(ii) if the end user of mobile telecommunications services is not the contracting party, the end user of the mobile telecommunications service, but this clause applies only for the purpose of determining the place of primary use.

“(B) The term ‘customer’ does not include—

“(i) a reseller of mobile telecommunications service; or

“(ii) a serving carrier under an arrangement to serve the customer outside the home service provider's licensed service area.

“(3) DESIGNATED DATABASE PROVIDER.—The term ‘designated database provider’ means a corporation, association, or other entity representing all the political subdivisions of a State that is—

“(A) responsible for providing an electronic database prescribed in section 119(a) if the State has not provided such electronic database; and

“(B) approved by municipal and county associations or leagues of the State whose responsi-

bility it would otherwise be to provide such database prescribed by sections 116 through 126 of this title.

“(4) ENHANCED ZIP CODE.—The term ‘enhanced zip code’ means a United States postal zip code of 9 or more digits.

“(5) HOME SERVICE PROVIDER.—The term ‘home service provider’ means the facilities-based carrier or reseller with which the customer contracts for the provision of mobile telecommunications services.

“(6) LICENSED SERVICE AREA.—The term ‘licensed service area’ means the geographic area in which the home service provider is authorized by law or contract to provide commercial mobile radio service to the customer.

“(7) MOBILE TELECOMMUNICATIONS SERVICE.—The term ‘mobile telecommunications service’ means commercial mobile radio service, as defined in section 20.3 of title 47 of the Code of Federal Regulations as in effect on June 1, 1999.

“(8) PLACE OF PRIMARY USE.—The term ‘place of primary use’ means the street address representative of where the customer's use of the mobile telecommunications service primarily occurs, which must be—

“(A) the residential street address or the primary business street address of the customer; and

“(B) within the licensed service area of the home service provider.

“(9) PREPAID TELEPHONE CALLING SERVICES.—The term ‘prepaid telephone calling service’ means the right to purchase exclusively telecommunications services that must be paid for in advance, that enables the origination of calls using an access number, authorization code, or both, whether manually or electronically dialed, if the remaining amount of units of service that have been prepaid is known by the provider of the prepaid service on a continuous basis.

“(10) RESELLER.—The term ‘reseller’—

“(A) means a provider who purchases telecommunications services from another telecommunications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile telecommunications service; and

“(B) does not include a serving carrier with which a home service provider arranges for the services to its customers outside the home service provider's licensed service area.

“(11) SERVING CARRIER.—The term ‘serving carrier’ means a facilities-based carrier providing mobile telecommunications service to a customer outside a home service provider's or reseller's licensed service area.

“(12) TAXING JURISDICTION.—The term ‘taxing jurisdiction’ means any of the several States, the District of Columbia, or any territory or possession of the United States, any municipality, city, county, township, parish, transportation district, or assessment jurisdiction, or any other political subdivision within the territorial limits of the United States with the authority to impose a tax, charge, or fee.

**“§ 125. Nonseverability**

“If a court of competent jurisdiction enters a final judgment on the merits that—

“(1) is based on Federal law;

“(2) is no longer subject to appeal; and

“(3) substantially limits or impairs the essential elements of sections 116 through 126 of this title;

then sections 116 through 126 of this title are invalid and have no legal effect as of the date of entry of such judgment.

**“§ 126. No inference**

“(a) INTERNET TAX FREEDOM ACT.—Nothing in sections 116 through this section of this title shall be construed as bearing on Congressional intent in enacting the Internet Tax Freedom Act or to modify or supersede the operation of such Act.

“(b) TELECOMMUNICATIONS ACT OF 1996.—Nothing in sections 116 through this section of this title shall limit or otherwise affect the im-

plementation of the Telecommunications Act of 1996 or the amendments made by such Act.”.

(b) TECHNICAL AMENDMENT.—The table of sections of chapter 4 of title 4, United States Code, is amended by adding the following after the item relating to section 115:

“116. Rules for determining State and local government treatment of charges related to mobile telecommunications services.

“117. Sourcing rules.

“118. Limitations.

“119. Electronic databases for nationwide standard numeric jurisdictional codes.

“120. Procedure if no electronic database provided.

“121. Correction of erroneous data for place of primary use.

“122. Determination of place of primary use.

“123. Scope; special rules.

“124. Definitions.

“125. Nonseverability.

“126. No inference.”.

**SEC. 3. EFFECTIVE DATE; APPLICATION OF AMENDMENT.**

(a) EFFECTIVE DATE.—Except as provided in subsection (b), this Act and the amendment made by this Act shall take effect on the date of the enactment of this Act.

(b) APPLICATION OF ACT.—The amendment made by this Act shall apply only to customer bills issued after the 1st day of the 1st month beginning more than 2 years after the date of enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Pennsylvania (Mr. GEKAS) and the gentleman from New York (Mr. NADLER) each will control 20 minutes.

The Chair recognizes the gentleman from Pennsylvania (Mr. GEKAS).

GENERAL LEAVE

Mr. GEKAS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 4391, as amended.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

Mr. GEKAS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, everyone recognizes that over the 10 previous years prior to this exact moment, there has been an explosion of use of wireless communications, mobile communications devices.

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These are seen in every hallway in Congress, in every shopping mall in the country, and every place where there are more than two people. One can sense that wireless communications has reached a new plateau. It is estimated that some 80 million such devices are in constant use every single day even as we proceed here on this bill.

The problem has been one of a complex problem that local taxing authorities have not known how to proceed in levying the tax that they would by law, by their own ordinances, et cetera, be able to cast on such a wireless service.

Where should it be? Where the wireless communications originate or

where they fall into the receivers of the call itself, all the things in between that could account for the course that a wireless communication takes. So what to do?

What has happened here in this particular case, Mr. Speaker, is an example that we ought to be looking to more than just at a glance in many of the issues that come before us. We go to the source of the people that are involved in the very vexing problem about which we speak.

In this case, the wireless industry and the local taxing authorities got together and fashioned a way out of the jungle of taxation and complexity that they found themselves. So what they determined was that the place to be taxed would be where the receiver receives that particular call, and the taxing authority would be limited to that. That way, there would not be a proliferation of taxing authorities, nor of taxing acts on any part of the taxing community.

So we come to this moment ready to present a bill to the Congress that has been prepared for us by the goodwill of the wireless industry people and the taxing authorities who wanted to solve the situation without too much trouble.

Mr. Speaker, I reserve the balance of my time.

Mr. NADLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of this legislation. I will not burden the House with a duplicate description of the legislation. The gentleman from Pennsylvania (Mr. GEKAS), the distinguished chairman of the subcommittee, has given us a very accurate and adequate description of what this legislation does.

We are dealing today with a complex interstate taxation issue, and we are dealing with it the right way. Industry and State and local governments have worked together for the last 2 years to formulate an intelligent and fair way to manage the taxation of wireless telecommunications dealing with such complex issues as sourcing, nexus, and the place of a customer's primary use.

All this work analysis and cooperation will ensure the calls which may be made in one jurisdiction but which are received in or passed through several others are not confronted with a thicket of taxing jurisdictions. It will simplify the process of tax collection without imposing any new taxes, all of this to the benefit of consumers, of the industry, and of taxing jurisdictions.

I hope we can take a lesson from the way in which this complex taxation issue has been handled and perhaps apply it to the Internet tax issue which, so far, has not been handled in this way but has been overly politicized with a result that none of the critical issues in that area have been resolved and may not be resolved for some time to come.

It is regrettable that the Internet tax bill was marked up in committee and

voted on the floor at the behest of the leadership before a hearing was held. I am almost embarrassed to note that we only held our first hearing on the subject after that floor vote. Shooting first and asking questions later is no way to help foster a stable economic environment for the new economy.

By very complete contrast, the development of this legislation has been a model of cooperation and bipartisanship. Majority and minority staff worked with the States, with local governments, and with industry to perfect the bill introduced by the gentleman from Illinois (Chairman HYDE), the gentleman from Pennsylvania (Chairman GEKAS), the gentleman from Michigan (Mr. CONYERS), and myself.

I support this legislation, and I commend all of those who came together to make it a product that will be a credit to this Congress. I hope that the cooperation, common sense, and consensus which has shaped this legislation will have a positive influence on the Internet tax issue as we deal with that in the future.

Regardless, this is a good and a worthy bill. It has the support of State and local government as well as of the industry. It has been introduced by the bipartisan leadership of the Committee on the Judiciary and of the subcommittee, and I urge my colleagues to support it.

Mr. Speaker, I reserve the balance of my time.

Mr. HYDE. Mr. Speaker, I am pleased to lend my support to this eminently sensible piece of legislation. Due to the mobile nature of cellular telecommunications, traditional methods of assessing and collecting sales and use tax on them do not work well. Because the tax on a cellular telephone call now varies depending on where the customer was located when it was initiated, each individual call must be tracked and matched up with a taxing jurisdiction. This makes it difficult for the cellular service provider to calculate the tax, and difficult for the state and local governments to monitor compliance. It also causes a customer's state and local tax assessment to change from month to month, depending on where the customer has traveled.

H.R. 4391 will provide customers with simpler billing for their wireless telephone calls, while preserving state and local authority to tax wireless services. It will reduce the chances that a wireless call might be taxed by more than one jurisdiction, and will simplify and reduce the costs of tax administration, both for the carrier and for the taxing authority. This should in turn lower the cost of wireless telecommunications services to the consumer.

I want to congratulate the wireless telecommunications industry and state and local governments for having found a mutually agreeable solution to this problem. I know that they have worked long and hard on this project over at least the last two years.

I also want to commend my colleague from Mississippi, CHIP PICKERING, for his leadership on this issue. Had it not been for his initiative in identifying this proposal as a worthy response to the growing complexities posed by taxing mobile telecommunications, we would not be here today. He has labored tirelessly—

and successfully—to gain consensus on the bill and has worked closely with our committee to perfect the work which we have before us.

Mr. GEKAS. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. NADLER. Mr. Speaker, I have no requests for time, so I yield back the balance of my time.

The SPEAKER pro tempore (Mr. KUYKENDALL). The question is on the motion offered by the gentleman from Pennsylvania (Mr. GEKAS) that the House suspend the rules and pass the bill, H.R. 4391, as amended.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill, as amended, was passed.

The title of the bill was amended so as to read:

"A bill to amend title 4 of the United States Code to establish sourcing requirements for State and local taxation of mobile telecommunication services."

A motion to reconsider was laid on the table.

#### ADJUSTMENT OF STATUS OF CERTAIN SYRIAN NATIONALS

Mr. GEKAS. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4681) to provide for the adjustment of status of certain Syrian nationals, as amended.

The Clerk read as follows:

H.R. 4681

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

#### SECTION 1. FINDINGS.

The Congress finds as follows:

(1) President Bush and President Clinton successively conducted successful negotiations with the Government of Syria to bring about the release of members of the Syrian Jewish population and their immigration to the United States.

(2) In order to accommodate the Syrian Government, the United States was required to admit these aliens by first granting them temporary nonimmigrant visas and subsequently granting them asylum, rather than admitting them as refugees (as is ordinarily done when the United States grants refuge to members of a persecuted alien minority group).

(3) The asylee status of these aliens has resulted in a long and unnecessary delay in their adjustment to lawful permanent resident status that would not have been encountered had they been admitted as refugees.

(4) This delay has impaired these aliens' ability to work in their chosen professions, travel freely, and apply for naturalization.

(5) The Attorney General should act without further delay to grant lawful permanent resident status to these aliens in accordance with section 2.

#### SEC. 2. ADJUSTMENT OF STATUS OF CERTAIN SYRIAN NATIONALS.

(a) ADJUSTMENT OF STATUS.—Subject to subsection (c), the Attorney General shall adjust the status of an alien described in subsection (b) to that of an alien lawfully admitted for permanent residence, if the alien—

(1) applies for adjustment of status under this section not later than one year after the date of the enactment of this Act or applied