

Throughout her career, Ms. Ostrow worked for the IRS, served as a legislative representative of the Federation of Federal Employees, and worked for the Communications Workers of America. In the late 1940s and 1950s, during the birth of rent control, Ms. Ostrow organized the group New Jersey Tenants for Rent Control and fought for tenants' rights for many years afterwards.

After moving to Burlington, Vermont in 1955, Ms. Ostrow became involved in numerous local liberal organizations, including the Vermont ACLU. After her husband's death in 1967, she moved to my district in New York City, where she became heavily involved in the NAACP, the ACLU, the Workers Defense League, and Americans for Democratic Action.

Even in her 80s, Ms. Ostrow was a tireless activist for the rights of the elderly, poor, oppressed, and otherwise downtrodden. She traveled to the New York State Capitol in Albany to lobby for tenant rights. She also staffed a homeless center and circulated political petitions.

A vibrant and caring woman who viewed public service in the same regard as Robert F. Kennedy—she "saw wrong and tried to right it." I am confident that her legacy will continue through the many individuals she personally touched during her extraordinary life.

THE SOUTHERN CALIFORNIA
FEDERAL JUDGESHIP ACT OF 2001

HON. RANDY "DUKE" CUNNINGHAM
OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. CUNNINGHAM. Mr. Speaker, I rise today to introduce the Southern California Federal Judgeship Act of 2001. I am proud to be joined in this effort by my colleagues from San Diego, Representative DUNCAN HUNTER, and Representative DARRELL ISSA. This important legislation will authorize eight additional federal district court judges, five permanent and three temporary, to the Southern District of California.

A recent judicial survey ranks the Southern District of California as the busiest court in the nation by number of criminal felony cases filed and total number of weighted cases per judge. In 1998, the Southern District had a weighted caseload of 1,006 cases per judge. By comparison, the Central District of California had a weighted filing of 424 cases per judge; the Eastern District of California had a weighted filing of 601 cases per judge; and the Northern District of California had a weighted filing of 464 cases per judge.

The Southern District consists of the San Diego and Imperial Counties of California, and shares a 200-mile border with Mexico. According to the U.S. Customs Service, as much as 33 percent of the illegal drugs and 50 percent of the cocaine smuggled into the United States from Mexico enters through this court district. Additionally, the court faces a substantial number of our nation's immigration cases. Further multiplying the district's caseload is an agreement between the Immigration and Naturalization Service and the State of California that calls for criminal aliens to be transferred to prison facilities in this district upon nearing the end of their state sentences. All these factors combine to create a tremendous need for additional district court judges.

I hope that all my colleagues will join those of us from San Diego and help the people of Southern California by authorizing additional district court judges for the Southern District of California.

TRIBUTE TO JUDGE NILDA
MORALES HOROWITZ

HON. JOSÉ E. SERRANO

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. SERRANO. Mr. Speaker, I rise today to congratulate and to pay tribute to Nilda Morales Horowitz, and outstanding individual who has dedicated her life to public service. She was inducted on January 18 as a Family Court Judge for Westchester County in New York.

Mr. Speaker, from April 1998 until her recent appointment, Judge Horowitz served as deputy county attorney and family court bureau chief. She was in charge of and responsible for twenty-four attorneys who handled all matters before the Family Courts of Westchester County. She handled the daily review and assignment of all cases involving the Department of Social Services, such as the county's neglect and abuse referrals, and all juvenile delinquency referrals from the Department of Probation. She was also the supervisor of specialized Domestic Violence Unit within the Family Court Bureau.

Her distinguished career also includes service as a hearing examiner for the New York State Family Court, a Senior Law Judge and Supervising Judge for the New York State Workers' Compensation Board, and adjunct professor of Public Administration at Hostos Community College, and a lawyer in private practice specializing in public interest law.

Judge Horowitz is well known and highly respected by her peers and the different communities she has served for her sensitivity, professionalism, integrity and sound judgment. Her induction brings to the Court an outstanding judge.

Mr. Speaker, I ask my colleagues to join me in commending Judge Nilda Morales Horowitz for her outstanding achievements and in wishing her continued success as Family Court Judge for Westchester County.

INTRODUCTION OF THE POST-
MASTERS FAIRNESS AND
RIGHTS ACT OF 2001

HON. CONSTANCE A. MORELLA

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mrs. MORELLA. Mr. Speaker, today I support our nation's 28,000 Postmasters by introducing the Postmasters Fairness and Rights Act of 2001.

Under current law, Postmasters are denied the basic right to discuss fundamental issues which impact the quality of mail services provided to your constituents, the management of your local Post Office, and their own compensation. Postmasters suffer from a dysfunctional "consultation process" whereby Postal Headquarters may unilaterally mandate local Post Office operational changes.

The Postmasters Fairness and Rights Act of 2001 seeks to remedy this inequality by enabling Postmasters to take an active and constructive role in managing their Post Office and discussing compensation issues. If the Postmasters and Postal Headquarters are unable to reach an understanding, the Act provides for a neutral outside party to resolve the disagreement. If enacted, the Postmasters Fairness and Rights Act would foster better mail services by allowing Postmasters greater input in operational decision-making, improving Postmaster morale, and making it possible to attract and retain exemplary Postmasters.

This legislation had 238 cosponsors last year. With the support of my colleagues in the 107th Congress, we will be able to move this legislation and finally restore fairness to our nation's Postmasters.

HONORING MARILYN RIGG

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. RADANOVICH. Mr. Speaker, I rise today to pay tribute to Eastern Madera County Chamber of Commerce President Marilyn Rigg for her years of dedicated service to the community.

Marilyn is a graduate of St. Aloysius Academy, the University of Ohio and the Stonier School of Banking, where her thesis was copyrighted and accepted for inclusion in the National Library.

Ms. Rigg taught school in Virginia for 2 years before moving to Oakhurst in 1970. Marilyn worked for 21 years at Security Pacific Bank, where she held numerous jobs, including branch manager, vice-president of planning and marketing, and vice-president of corporate lending. In 1992, she left Security Pacific to begin a State Farm Agency in Oakhurst.

Marilyn has served as a member and past president of Soroptimist International of the Sierra, chairman of the Oakhurst Fall Festival, chairman of "Oakhurst Goes to the Oscars," and past board member and treasurer of the Eastern Madera County Chamber of Commerce.

Mr. Speaker, I want to pay tribute to Marilyn Rigg for her active and distinguished community involvement. I urge my colleagues to join me in wishing Marilyn Rigg many more years of continued success.

SOCIAL SECURITY BURIAL
BENEFIT

HON. JOHN J. DUNCAN, JR.

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. DUNCAN. Mr. Speaker, today I introduced a bill that would expand eligibility for the Social Security burial benefit.

As you may be aware, prior to 1981, any individual could receive the burial benefit lump sum of \$255 in order to pay funeral expenses. Today, the surviving spouse receives a burial benefit only if the deceased spouse is insured by Social Security.

However, I do not think it is particularly fair to deny this benefit to the spouse of the deceased. It is this person who is most likely to be responsible for the funeral expenses if there is no estate to handle this financial matter. Obviously, these expenses can be very costly.

I was not in Congress at the time, but this change was made when Congress was attempting to make as many cost cuts in the Social Security system as possible because of projected financial problems. In retrospect, the fund has generated healthy surpluses.

This legislation would correct this problem so that any surviving spouse, as long as one of the spouses is insured through Social Security, would be eligible to receive the burial benefit.

I urge my colleagues to support this bill and improve the Social Security death benefit for those who deserve it most.

BROADBAND INTERNET ACCESS ACT

HON. PHIL ENGLISH

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. ENGLISH. Mr. Speaker, today I am introducing the Broadband Internet Access Act, which is a bipartisan bill to encourage the spread of high-speed Internet technology in rural and low-income communities.

Much in the role that canals played at the turn of the 19th century and the railroad played later in the century, the Internet is the critical infrastructure of our age. Communities without access will suffer as jobs and investment moves to connected communities. People in the rural or low-income communities are excluded from the personal and economic benefits of a high-speed information flow—a digital divide. The Broadband Internet Access Act of 2001 addresses the disparity in the availability of high-speed Internet access, also known as broadband services, in the United States.

Underserved communities—typically rural and low-income areas—are lagging seriously behind. The digital divide compromises the enormous gains that could be achieved by the Internet economy. The Internet is a valuable tool and every American should have the opportunity to get up to speed on the information superhighway.

I am submitting a technical explanation of the bill that is designed to stimulate the growth of high-speed Internet services.

BROADBAND INTERNET ACCESS TAX CREDIT (New Sec. 48A of the Code)

PRESENT LAW

Present law does not provide a credit for investments in telecommunications infrastructure.

EXPLANATION OF PROVISION

The bill provides a credit equal to 10 percent of the qualified expenditures incurred by the taxpayer with respect to qualified equipment with which “current generation” broadband services are delivered to subscribers in rural and underserved areas. In addition, the bill provides a credit equal to 20 percent of the qualified expenditures incurred by the taxpayer with respect to qualified equipment with which “next genera-

tion” broadband services are delivered to subscribers in rural areas, underserved areas, and to residential subscribers.

Current generation broadband services is defined as the transmission of signals at a rate of at least 1.5 million bits per second to the subscriber and at a rate of at least 200,000 bits per second from the subscriber. Next generation broadband services is defined as the transmission of signals at a rate of at least 22 million bits per second to the subscriber and at a rate of at least 5 million bits per second from the subscriber. Taxpayers will be permitted to substantiate their satisfaction of the required transmission rates through statistically significant test data demonstrating satisfaction of the required transmission rates, by providing evidence that all relevant subscribers were provided with a written guarantee that the required transmission rates would be satisfied, or through any other reasonable method. For this purpose, the fact that certain subscribers are not able to access such services at the required transmission rates due to limitations in equipment outside of the control of the provider, or in equipment other than qualified equipment, shall not be taken into account.

A rural area is any census tract which is not within 10 miles of any incorporated or census designated place with a population of more than 25,000 and which is not within a county with a population density of more than 500 people per square mile. An underserved area is any census tract which is located in an empowerment zone, enterprise community, renewal zone or low-income community. A residential subscriber is any individual who purchases broadband service to be delivered to his or her dwelling.

QUALIFIED EXPENDITURES

Qualified expenditures are those amounts otherwise chargeable to the capital account with respect to the purchase and installation of qualified equipment for which depreciation is allowable under section 168. Qualified expenditures are those that are incurred by the taxpayer after December 31, 2001, and before January 1, 2006.

The expenditures are taken into account for purposes of claiming the credit in the first taxable year in which broadband service is delivered to at least 10 percent of the specified type of subscribers which the qualified equipment is capable of serving in an area in which the provider has legal or contractual area access rights or obligations. For this purpose, it is intended that the subscribers which the equipment is capable of serving will be determined by the least capable link in the system. For example, if a system has a packet switch capable of serving 10,000 subscribers, followed by a digital subscriber line access multiplexer (“DSLAM”) capable of serving only 2,000 subscribers, then the area which the equipment is capable of serving is the area served by the 2,000 DSLAM lines.

Although the credit only applies with respect to qualified expenditures incurred during specified periods, the fact that the expenditures are not taken into account until a later period will not affect the taxpayer’s eligibility for the credit. For example, if a taxpayer incurs qualified expenditures with respect to equipment providing next generation broadband services in 2004, but the taxpayer does not satisfy the 10 percent subscription threshold until 2005, the taxpayer will be eligible for the credit in 2005 (assuming the other requirements of the bill are satisfied). To substantiate their satisfaction of the 10 percent subscription threshold, taxpayers will be required to provide such information as is required by the Secretary, which may include relevant customer data or evidence of independent certification.

In the case of a taxpayer that incurs expenditures for equipment capable of serving both subscribers in qualifying areas and other areas, qualified expenditures are determined by multiplying otherwise qualified expenditures by the ratio of the number of potential qualifying subscribers to all potential subscribers the qualified equipment would be capable of serving, as determined by the least capable link in the system. Taxpayers may use any reasonable method to determine the relevant total potential subscriber population, based on the most recently published census data. In addition, for purposes of substantiating the total potential subscriber population which equipment is capable of serving, taxpayers will be required to provide such information as is required by the Secretary, which may include manufacturer’s equipment ratings or evidence of independent certification.

QUALIFIED EQUIPMENT

Qualified equipment must be capable of providing broadband services at any time to each subscriber who is utilizing such services. It is intended that this standard would be satisfied if a subscriber utilizing broadband services through the equipment is able to receive the specified transmission rates in at least 99 out of 100 attempts.

In the case of a telecommunications carrier, qualified equipment is equipment that extends from the last point of switching to the outside of the building in which the subscriber is located. In the case of a commercial mobile service carrier, qualified equipment is equipment that extends from the customer side of a mobile telephone switching office to a transmission/reception antenna (including the antenna) of the subscriber. In the case of a cable operator or open video system operator, qualified equipment is equipment that extends from the customer side of the headend to the outside of the building in which the subscriber is located. In the case of a satellite carrier or other wireless carrier (other than a telecommunications carrier), qualified equipment is equipment that extends from a transmission/reception antenna (including the antenna) to a transmission/reception antenna on the outside of the building used by the subscriber. In addition, any packet switching equipment deployed in connection with other qualified equipment is qualified equipment, regardless of location, provided that it is the last such equipment in a series as part of transmission of a signal to a subscriber or the first in a series in the transmission of a signal from a subscriber. Finally, multiplexing and demultiplexing equipment and other equipment making associated applications deployed in connection with other qualified equipment is qualified equipment only if it is located between qualified packet switching equipment and the subscriber’s premises.

Although a taxpayer must incur the expenditures directly in order to qualify for the credit, the taxpayer may provide the requisite broadband services either directly or indirectly. For example, if a partnership constructs qualified equipment or otherwise incurs qualified expenditures, but the requisite services are provided by one or more of its partners, the partnership will be eligible for the credit (assuming the other requirements of the bill are satisfied). It is anticipated that the Secretary will issue regulations or other published guidance demonstrating how the requirements of the bill are satisfied in such situations.

EFFECTIVE DATE

The provision is effective for expenditures incurred after December 31, 2001.