

of acres of land along the Colorado River corridor and help to fund Utah's schools.

Since statehood, Utahns has been blessed with millions of acres of lands that are held in trust to generate funding for our schools. These lands are scattered throughout the state in a checkerboard pattern, making it hard for Utah and the federal agencies with adjacent property to manage our public lands. The legislation we are introducing today would consolidate some of these lands, with the goals of improving the state's ability to maximize the funding it earns for schools, preserving land along the Colorado River corridor for recreational use, and easing the Department of Interior's ability to manage federal land in Utah.

The land exchange that is being proposed today has the potential to be a win-win solution for the State of Utah and the United States. This legislation seeks to create an equal value exchange where both American taxpayers and the school children of Utah get a fair deal. Important to achieving this goal, the legislation establishes a valuation process that is transparent for the public to view.

This legislation represents a truly collaborative process with all of the stakeholders represented. It is supported by local government, the State of Utah, the recreation community, and the environmental community and has been worked on closely with the Department of Interior. The State has been working over the past year to address the concerns of all of the stakeholders and will continue to work until the legislation is perfected.

The introduction of this legislation marks Congressman CANNON's and my commitment to working with the local stakeholders, appropriate congressional committees, and the Department of Interior to craft a legislative product with a broad range of support. I urge the Secretary of Interior and her staff to dedicate the resources and time necessary to move this process forward in the coming months.

INTRODUCTION OF LEGISLATION CLARIFYING THE LAW PROHIBITING STATES FROM IMPOSING A TAX ON THE RETIREMENT INCOME OF NON-RESIDENTS OF THAT STATE

HON. CHRIS CANNON

OF UTAH

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. CANNON. Mr. Speaker, I am today introducing legislation to clarify Public Law 104-95, adopted by the Congress in 1995, prohibiting States from taxing the retirement income of nonresidents. That law was enacted in response to actions of some States which were aggressively seeking to tax nonresidents on retirement income from past employment in that state. The Congress felt that State taxation of nonresidents' retirement income was unfair and imposed an unreasonable burden on nonresident retirees.

The law defines "retirement income" as any income from specified types of qualified pension plans or from a nonqualified deferred compensation plan that meets certain payment requirements. Nonqualified deferred compensation plans are defined by reference to section 3121(v)(2)(C) of the Internal Revenue

Code (the "Code") which relates to employment taxes. Specifically, any income of an individual who is not a resident of the taxing State from any plan, program, or arrangement described in section 3121(v)(2)(C) is exempt from that State's income tax, provided the income received from such plan is part of a series of substantially equal periodic payments made—no less frequently than annually—over the life expectancy of the recipient, or for a period of not less than 10 years.

I think the intent of the law is clear, but I am aware that a question could arise regarding state taxation of nonqualified retirement benefits paid by a partnership to its retired nonresident partners. Specifically, the concern is that the reference to section 3121(v)(2)(C) of the Code could be construed to limit the exemption to payments made only to retired employees—i.e. those individuals subjected to FICA tax—since that provision is written in the context of employment taxation. Under this view, nonqualified retirement benefits paid by a partnership to its retired nonresident partners would not be exempt from nonresident state income taxation because there is no specific reference to self-employed individuals in the Public Law 104-95, section 3121(v)(2)(C) of the Code, or subsequently issued Treasury Regulations for that section.

The bill makes it clear that section 3121(v)(2)(C) was meant to define nonqualified deferred compensation income, irrespective of whether the recipient was subject to FICA tax, by specifically including self-employed plans or arrangements. The rationale for applying the statute's exemption for employee retirement income applies equally to retirement income of an independent contractor or partner. Given the fact that the bill is intended to clarify what has been the intent of the bill all along, it applies as of the effective date of Public Law 104-95, i.e., to amounts received after December 31, 1995.

THE CONGRESSIONAL CONFERENCE ON CIVIC EDUCATION

HON. EDWARD J. MARKEY

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. MARKEY. Mr. Speaker, the Honorable Judge Learned Hand once said:

... Liberty lies in the hearts of men and women; when it dies there, no constitution, no law, no court can save it; no constitution, no law, no court can even do much to help it. While it lies there, it needs no constitution, no law, no court to save it.

These famous words emphasize the fact that civic participation is vital to the maintenance of a healthy democracy. A national effort is currently underway to promote the civic engagement of our citizens by focusing on the youth of our nation. By creating effective civic education programs in our elementary and secondary schools, we can educate kids at an early age and encourage them to become active in local politics.

In September of last year, the First Annual Congressional Conference on Civic Education was launched to begin a national conversation about how to encourage civic participation. One of the positive outcomes of the congressional conference was the establishment of

state delegations that would enact specific policies designed to restore the civic mission of our schools.

I would like to recognize Diane N. Palmer, the facilitator, and the whole Massachusetts delegation for their leadership in working to design a strategy to improve civic education in our State. These Massachusetts activities include: Holding a statewide conference on civic education for new teachers; creating a commission to plan better civic education; and conducting a survey to determine what civic education programs are already used in high schools.

I look forward to seeing the accomplishments of the Massachusetts civic education delegation and their participation at the Second Annual Congressional Conference on Civic Education on December 4-6 of this year.

FEDERAL CHARTER FOR THE AMERICAN INDIAN VETERANS ASSOCIATION

HON. STEPHANIE HERSETH

OF SOUTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. HERSETH. Mr. Speaker, I rise today to introduce legislation that would recognize and grant a Federal charter for the National American Indian Veterans Association.

Native Americans have long answered the call to serve in our Nation's military and to make the sacrifices necessary to protect this country. In fact, in World War II, more than one-third of all able-bodied Indian men between the ages of 18 and 50 served in our nation's military. Even today, Native Americans have the highest rate of military service of any ethnic group in the country. Native American soldiers serve willingly and honorably and they should have a veterans' organization befitting that service.

Last week, the National American Indian Veterans Association, held its first annual meeting in Phoenix, AZ. Native American veterans from around the country attended this convention and voted unanimously to approve the charter for this new organization. I believe this organization is long overdue and I enthusiastically introduce this legislation today.

Over the years, Congress has chartered many veterans' organizations that represent specific groups: the American War Mothers, the Blinded Veterans Association, Catholic War Veterans, Italian American War Veterans of the USA, Jewish War Veterans of the USA, the National Association for Black Veterans, and the Polish Legion of American Veterans, just to name a few. Providing a federal charter for the American Indian Veterans Association is the right thing to do and it will provide many advantages for its thousands of potential members.

It will connect its members with a network of fellow veterans that will enable them to share information as well provide each other with as personal and emotional support. This group will serve as a resource and a clearinghouse for Native American veterans to discover what benefits to which they may be entitled, and assist them in taking full advantage of the many veterans' programs that may be geared to meet their needs.

I believe that the National American Indian Veterans Association would be an important

and positive resource for its members, and I encourage my colleagues to support this beneficial and important organization.

CONGRATULATING MACOMB
COMMUNITY COLLEGE

HON. CANDICE S. MILLER

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mrs. MILLER of Michigan. Mr. Speaker, it is my great pleasure to congratulate Macomb Community College in Macomb County, Michigan on 50 years of educating some of Michigan's finest citizens. As a former student of Macomb, I have experienced first hand, the caliber of people associated with the college.

It has been wonderful to watch Macomb Community College expand its programs and campuses over the years. With only 84 students enrolled in its first year, Macomb has grown tremendously since its opening in 1954. Not only does the school offer precollege programs for high school students, it also provides more than 40 bachelor's degree completion and graduate degree programs.

Perhaps what is most impressive, however, about Macomb Community College, is its incredible partnership with the community. The Public Service Institute at Macomb strives not only to educate its citizens, but to equip them to serve the community with their respective skills. Classes I completed, such as marketing and speech, have certainly aided me during my years in public office.

I have formerly returned to Macomb to take additional classes, and had the same wonderful experiences. Though the school has grown, the quality and excellence remain the same. I know that in the coming years, Macomb Community College will continue to enrich the lives of its students as well as members of the community.

Congratulations to Macomb Community College on 50 years of excellence in education and service to Macomb County. May you be persistent in your commitment to higher learning and social improvement.

HONORING A FALLEN HERO

HON. SHERWOOD BOEHLERT

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. BOEHLERT. Mr. Speaker, colleagues, and friends, my congressional district experienced a great deal of pain and sadness as the City of Rome lost one of its finest residents—a young soldier, Sgt. Michael Uvanni. He paid the ultimate price to ensure our liberty. He gave his life so that the people of Iraq could live without repression and fear—and he gave his life so that Americans could feel safe to live their lives under a blanket of freedom. That freedom comes with a high price and we are eternally grateful for his dedication and commitment to the ideals that we hold dear.

Sgt. Uvanni died October 1 in Samarra, Iraq, as he was conducting combat operations and was shot by a sniper. Uvanni was assigned to the Army National Guard's 2nd Battalion, 108th Infantry Regiment, Morrisonville, NY.

Sgt. Uvanni meant so much to the close-knit community of Rome, NY. He was a fine son and soldier, as well as a standout football player at Rome Free Academy. Sgt. Uvanni earned special honors in 1995 as a senior, being named as a conference second team all-star defensive end.

An outgoing and patriotic young man, Sgt. Uvanni personified the qualities and dedication that make our United States military the greatest armed forces in the world. Sgt. Uvanni completed a tour with the U.S. Marines, and joined the local National Guard earlier this year. Army Guard CSM Frank Wicks said, "While I am sure he will always be a Marine at heart . . . In January he joined the local National Guard and was deployed with the 2nd Battalion 108th Infantry, New York Army National Guard. I am sure he was an outstanding Marine, I can attest to the fact that he was an outstanding member of the 2–108th and will be missed." As Sgt. Uvanni is laid to his final rest, we salute him, and all those killed in the line of duty, for their selfless service and ultimate sacrifice.

I ask my colleagues in the House, and all Americans, to extend our prayers and sympathy to his parents Kevin and Janet Uvanni, as well as the rest of his family and friends, and the entire Rome community.

Together we honor this fallen American hero.

RETIREMENT OF ALLEN J.
WELTMANN

HON. MICHAEL G. OXLEY

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. OXLEY. Mr. Speaker, we reach the close of the 108th Congress, I rise to note the retirement of Allen J. Weltmann after 39 years of service to PricewaterhouseCoopers. Allen is a Certified Public Accountant and joined the legacy firm of Coopers & Lybrand in 1965 after graduating from Penn State. Price Waterhouse and Coopers & Lybrand merged in 1998.

Allen began his career as an auditor in Syracuse before moving on to Philadelphia and New York. He started the firm's first government affairs unit in 1978 and has been one of the accounting profession's principal spokespersons in the public policy arena for 20 years. In that role I have worked with him on several landmark pieces of securities legislation, including the Sarbanes-Oxley Act of 2002, the Securities Litigation Uniform Standards Act of 1998 and the Private Securities Litigation Reform Act of 1995. Allen has always been held in esteem by members of Congress and his colleagues in the private sector for his grasp of technical detail and professional demeanor.

In addition to his work on accounting policy, Allen served as the Working Chair of the Transatlantic Business Dialogue, a collaboration of US and EU businesses working to reduce trade barriers between countries. He also advises the Department of Commerce on accounting issues through his seat on the Industry Services Advisory Council.

Allen belongs to the Pennsylvania Institute of Certified Public Accountants and the Greater Washington Society of Certified Public Ac-

countants. He and his wife, Judi, live in Chevy Chase, Maryland and have four children and eight grandchildren. He plans to remain in the Washington area and to serve as Chairman of the Libraries Development Advisory Board of Penn State.

TRIBUTE TO HAYES WENDELL
JONES

HON. JOE KNOLLENBERG

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. KNOLLENBERG. Mr. Speaker, I would like to congratulate a constituent of mine, Hayes Wendell Jones. This year marks the 40th anniversary of his gold medal victory in the 1964 Summer Olympics. Since then, Mr. Jones has succeeded in business and been a dedicated servant to our community.

Hayes Jones went to Pontiac, MI, schools and became a student athlete at Eastern Michigan University. To help pay his way through college, he mopped floors and washed dishes. As an athlete, he was considered too short for hurdles, but through hard work and determination, Hayes became a worldclass track sprinter and hurdler. In 1960 at the Rome Summer Olympic Games, he finished third to win the bronze medal. Four years later, in 1964 at the Tokyo Summer Olympic Games, Hayes won the gold medal in the 110-meter hurdles.

There is no question that Hayes Jones is a track and field legend. He is a member of the Helms Athletic Hall of Fame in Los Angeles; the Michigan Hall of Fame; the Eastern Michigan Athletic Hall of Fame; the National Track and Field Hall of Fame; and the Pontiac Central High School Hall of Fame.

Hayes has also been successful in business, using his athletic experience to learn about different cultures and backgrounds. He understands that good business is really about building and maintaining good relationships. He is currently a Senior Business Development Representative for Oakland County, Michigan. As an Oakland County resident, I can say we are lucky to have him serving the county.

Hayes should also be recognized for his selfless acts to the community. He has parlayed his athletic and business success into community service. He serves as chair of the volunteer committee of the Arts League of Michigan and is on the board of directors for Dominican High School and Academy in Detroit. He is former board chair of the Pontiac Chamber of Commerce and former economic development committee chair for the Oakland County Business Roundtable and the Pontiac Area Urban League. In addition, he has served on the board of trustees for North Oakland Medical Center and the Clinton Valley Boy Scouts.

Hayes has even donated his gold medal to the city of Pontiac, MI, to inspire youngsters to achieve their dreams. He has given them the opportunity by organizing a track and field program, "The Junior Olympics," for students in Pontiac middle schools. Just as importantly, he has worked to ensure their education by serving as a school board member for the Pontiac School District.