

qualify as well. In a statement on the Senate floor, one of the Senate negotiators, Finance Chairman CHUCK GRASSLEY, expressed reservation that shareholders of foreign corporations that had completed inversions to tax havens would benefit from this new rate.

I share that reservation. That is why today I am filing legislation to close several loopholes in this provision.

My legislation would amend Section 1 of the Internal Revenue Code to provide that dividends from certain foreign corporations which are not subject to an entity-level tax would not be eligible for the special, lower rate of tax. Since 2003, some banks have promoted “hybrid” debt instruments from foreign corporations as they may qualify for the special rate. Now, these hybrid instruments appear to be debt in the host foreign country, so the entity actually takes a deduction as if it was an interest payment. But in the U.S., they are classified as equity so the “dividend” may be eligible for the special, lower rate of tax. Clearly, this was not intended by Congress and needs to be shut down.

My bill also disallows the preferential dividend rate if the payment is received from an entity not subject to or is exempt from corporate tax in the foreign country. And, if the entity is a passive foreign investment company, or PFIC, this bill would not allow the special dividend rate even if the entity was also classified as a controlled foreign corporation, or CFC. Currently, another section of the Code treats a foreign corporation that is both a CFC and a PFIC as only a CFC, inadvertently undermining the current PFIC limitation in Section 1. My bill would ensure that this tighter works as intended.

Finally, the current law allows dividends from foreign corporations with stock registered on a U.S. exchange to be eligible for the enhanced dividend rate. Of course, if companies are headquartered in a tax haven, then there is little or no corporate level tax paid. So, my bill would provide that only dividends from foreign companies which are located in countries with a comprehensive income tax and which are traded on a U.S. exchange may qualify. This section is modeled after another section in current law providing the special rate for dividends from companies located in countries which the Secretary of Treasury determines has a comprehensive income tax treaty.

I believe these changes carry out the original intent of the President and Congress in attempting to limit double taxation. In each of these circumstances, double taxation does not exist. Whether one supported the 2003 rate cut on dividends or not, we should all support reasonable changes to current law to make sure tax benefits only accrue to those intended. I urge my fellow colleagues to support this bill.

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**ANIMAL FIGHTING PROHIBITION  
ENFORCEMENT ACT—SUPPORT**

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**HON. CHARLES B. RANGEL**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. RANGEL. Madam Speaker, I rise today to express my full support for H.R. 137, the Animal Fighting Prohibition Enforcement Act. I join my other colleagues from both sides of

the aisle, animal rights organizations, and local law enforcement agencies to address the inhumane treatment of animals.

This bill has received widespread support for several reasons. First, animal fighting is terribly wrong. It is simply inappropriate and unacceptable for animals to be trained to attack and kill each other for the sole purpose of entertainment and illegal gambling. Use of animals in this manner is not only inhumane, but downright primitive and ugly. People who participate in these unlawful activities should be caught and punished.

Second, this bill will help to deter animal fighting by strengthening the penalties for those who are involved in the various aspects of animal fights. For too long the punishment has been too lenient. It is important to send a message that these cruel acts against animals will not be tolerated.

Third, the State laws will be in alignment with Federal laws. Progress has been made since the enactment of federal animal fighting laws in 1976. Currently, dog fighting is a felony in 48 States and cockfighting a felony in 33 states. Laws are needed at both the State and local levels to ensure decreases in dog fighting and animal cruelty.

I urge other colleagues to support this bill. I applaud the work done by animal rights organizations and law enforcement agencies to assist with protecting animals from inhumane treatment.

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**PERSONAL EXPLANATION**

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**HON. EDDIE BERNICE JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, due to sickness, I was unable to vote during the following rollcall votes, had I been present I would have voted: “yea” on rollcall No. 179, On Ordering the Previous Question, Providing for the consideration of H.R. 1433 District of Columbia House Voting Rights Act; “aye” on rollcall No. 180, On Agreeing to the Resolution, Providing for the consideration of H.R. 1433; District of Columbia House Voting Rights Act; “yea” on rollcall No. 181, On Motion to Suspend the Rules and Agree, Use of Rotunda for Holocaust Days of Remembrance Ceremony; “yea” on rollcall No. 183, On Motion to Suspend the Rules and Pass, as Amended, Native American Methamphetamine Enforcement and Treatment Act of 2007; and “aye,” on rollcall No. 184, On Approving the Journal.

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**INTRODUCTION OF THE VOTE BY  
MAIL ACT OF 2007**

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**HON. SUSAN A. DAVIS**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mrs. DAVIS of California. Madam Speaker, I rise today to introduce the Vote by Mail Act of 2007—a bill to provide grants to states to help them offset the costs of adopting Vote by Mail election systems and to study the benefits of those Vote by Mail election systems.

While I love the ritual of going to the polls to vote, I know that getting to the polls on

Election Day is often difficult. For some, it's impossible. And for some elections, it simply does not make sense to open the polls.

That is why I have introduced a bill that builds upon the growing trend of states to bring the polls to the voters. I believe we should try to meet our constituents halfway by increasing access to the electoral process.

Oregon, the only State to adopt Vote by Mail, historically has one of the highest voter participation rates in the country. Oregon has also dramatically decreased its costs.

Under current law, certain States and jurisdictions may conduct certain elections by mail but only under limited circumstances and they are not given Federal funding to make that adjustment to vote by mail.

This bill would help States who want to conduct Vote by Mail elections by creating an \$18 million, 3-year grant program to provide a portion of the funds they need.

Under this bill, States would have the option of adopting Vote by Mail statewide, within a group of selected counties, or even in a single county.

Further, this bill instructs the Government Accountability Office (GAO) to conduct a very important study.

With the popularity of Vote by Mail increasing dramatically, it is crucial that we invest in some valuable research to learn about its benefits, find remedies for any problems and share best practices.

This bill will instruct the GAO to compare traditional voting methods with Vote by Mail with respect to: the likelihood of fraud and misconduct; the accuracy of voter rolls and election results; voter participation in urban and rural communities and by minorities, language minorities, individuals with disabilities, individuals who are homeless, and individuals who move frequently; residual vote rates, broken out by voter age, education, income, race, or ethnicity or whether a voter lives in an urban or rural community, is disabled, or is a language minority; public confidence in the election system; and cost savings.

As the former president of the League of Women Voters of San Diego, I care deeply about the integrity of our electoral system and the rate of participation among our citizens.

I ask my colleagues on both sides of the aisle to join me in supporting this effort to strengthen the democratic process and give elections officials and voters the options and support they deserve.

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**RECOGNIZING THE SERVICE AND  
ACHIEVEMENTS OF GARRETT W.  
WALTON**

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**HON. JEFF MILLER**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. MILLER of Florida. Madam Speaker, on behalf of the United States Congress, it is an honor for me to rise today to recognize the significant impact Garrett W. Walton has made on the communities of northwest Florida.

In 1977, Garrett Walton moved to Pensacola, Florida, where his law career commenced as an associate and then a principal with the law firm of Emmanuel, Sheppard, and Condon. After 17 years, Mr. Walton retired from law practice, but he has continued fulfilling his passion for serving the community through his widespread involvement.

Garrett Walton has participated in numerous charitable and civic organizations, which include: the Pensacola Area Chamber of Commerce, the Girl Scouts of Northwest Florida, the Sacred Heart Foundation, the United Way, and the Homebuilders Association of West Florida. He was a founding director/organizer of Northwest Florida Legal Services, Toy Soldiers, Sea Plane Foundation and the Armed Services Council for the Pensacola Area Chamber of Commerce.

To many Americans, September 16, 2004, is a date that has come and gone, but to those in northwest Florida and South Alabama, September 16, 2004, is a date that will never be forgotten. It was on that day that Hurricane Ivan washed up on the shores of Alabama and Florida and became the fourth-worst natural disaster in United States history. Not being one to sit on the sidelines and watch as others suffered, Mr. Walton founded Rebuild Northwest Florida in November 2004. Rebuild Northwest Florida, a not-for-profit disaster recovery organization that assists need-based hurricane victims, was founded on this man's vision and spirit during a time when it was needed most. Because of the optimism and efforts of Mr. Walton and the many volunteers of northwest Florida, coupled by the support of the entire community, including local homebuilders, contractors, and charitable organizations, Rebuild Northwest Florida has brought hope to many families whose lives were forever changed on that September morning.

Mr. Walton's local efforts now extend statewide. On February 6, 2007, Florida Governor Charlie Crist appointed Garrett Walton as chairman of the Windstorm Mitigation Study Committee, a statewide committee whose focus is to make recommendations on existing and proposed programs and initiatives for mitigating windstorm damage.

Garrett Walton has proudly served northwest Florida over the past 30 years through his leadership, optimism and dedication. But he is also a dedicated husband, a loving father, a mentor of young professionals, and a slightly above average goose hunter. Pensacola is truly honored to have him as one of her own.

Madam Speaker, on behalf of the United States Congress, I am proud to recognize the achievements of Garrett W. Walton and his exemplary service to the communities of northwest Florida.

IN HONOR OF WEST BERGEN MENTAL HEALTHCARE'S DISTINGUISHED SERVICE AWARDEES, THE HONORABLE MICHAEL A. CHAGARES AND MARGARET M. CHAGARES

**HON. SCOTT GARRETT**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. GARRETT of New Jersey. Madam Speaker, this weekend, West Bergen Mental Healthcare will honor the Honorable Michael A. Chagares and Mrs. Margaret M. Chagares for their distinguished service on behalf of the mental health community in Bergen County, New Jersey.

The Chagares' have a long and proud history of service to their community, both as at-

torneys and as citizens. Michael Chagares has served as a Judge for the United States Court of Appeals for the Third Circuit for the past year. Prior to that, he had served as an Assistant U.S. Attorney in the Civil Division, where he was the Director of the Affirmative Civil Enforcement Unit and later Chief of the whole division. Judge Chagares also served as a hearing officer for the 9/11 Victim Compensation Fund.

Peggy Chagares is also an attorney and volunteers her considerable legal talents to representing the underserved. A mother of four young children, she also volunteers her time to educational activities. For instance, she chairs the Sicomac School's Fifth Grade Activities Board and the school's Art Docent program. She has also served as chairperson of the Parents' Board of Grace Church Nursery School. And, Peggy Chagares has been a coach, a Sunday School teacher, and a Brownie and Girl Scout Leader.

They've put tremendous energy and time into helping West Bergen Mental Healthcare fulfill its mission of serving the community with compassion and quality care. It began as a Child Guidance Clinic more than 40 years ago. Today it offers a full range of services to over 2,000 people a year. They are a model of volunteerism and professionalism, and I applaud their commitment to the community.

CELEBRATING THE 100TH  
BIRTHDAY OF JACK SEBOLKA

**HON. TOM DAVIS**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. TOM DAVIS of Virginia. Madam Speaker, I rise today to honor the life of Mr. John "Jack" Andrew Sebolka, as he celebrates his 100th birthday.

Jack was born on March 21, 1907, in Wilkes-Barre, PA, and was one of four children born to John and Anne Sebolka. Inspired by his father, Jack went to work in the local coal mines upon his graduation from St. John's University. Realizing that mining was not his calling, he began helping his grandparents with their farm. Throughout the Roaring Twenties and Great Depression, he dove into a myriad of professions including construction, selling furniture, and the gold business. In 1939, Jack became a sales representative for the United Furniture Manufacturers, where he worked until his retirement in 1982.

Jack married Marie Bombick on November 21, 1936, in Lake Silkworth, PA. The couple had two children, Ronald and James. The family made their home on a 15-acre farm in Jackson Township, PA, where Jack spent his "leisure time" growing vegetables on the farm. Tragically, Marie passed away from cancer in 1967, but Jack never left her side.

In June 1972, Jack remarried to Mary Laux. After their wedding they took a honeymoon trip around the world. They stopped in Bangkok, Thailand, where they spent 5 weeks with his son, James, who was then an advisor to the Thai Government. Mary was struck by cancer in 1976. Once again, Jack helped nurse his wife through treatment, but she passed in 1977.

Jack pressed on with work at United until his diagnosis with Guillain-Barre Syndrome,

GBS, which is found in approximately 1 out of every 100,000 persons. Jack was faced with immediate paralysis from the neck down, and remained hospitalized for several months. Through sheer determination and the loving support of his family, Jack beat the odds and began taking small steps after just 7 months of rehabilitation. Doctors called him "Miracle Man."

Jack currently resides at the Goodwin House in Alexandria, VA. He enjoys weekly bingo and group crossword puzzle sessions with his friends. Jack has lived a life by the Golden Rule: Give unto others as you would have them give unto you. He demonstrates great faith, patriotism, a strong work ethic and a genuine love for other people.

Madam Speaker, in closing, I would like to extend my warmest wishes to Mr. Sebolka on this special occasion. I ask my colleagues to join me in celebrating his 100th birthday and in wishing him the very best on this day and every day that follows.

CELEBRATING BISHOP SYLVESTER MORTON, SR., OF GREATER ST. STEPHEN FULL GOSPEL BAPTIST CHURCH

**HON. HENRY C. "HANK" JOHNSON, JR.**

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. JOHNSON of Georgia. Madam Speaker:

Whereas Bishop Paul Sylvester Morton, Sr., was born in Ontario, Canada, July 30, 1950, to Bishop Clarence L. Morton, Sr., and Mother Matilda E. Morton;

Whereas Bishop Paul Sylvester Morton, Sr., was called to enter the ministry on February 24, 1967;

Whereas Bishop Paul Sylvester Morton, Sr., in 1975 was installed as Senior Pastor of Greater St. Stephens Missionary Baptist Church to shepherd the flock;

Whereas Bishop Paul Sylvester Morton, Sr., with his wife Debra at his side, grew that ministry of 647 believers into a 20,000 member congregation with five places of worship now called St. Stephens Full Gospel Baptist Church;

Whereas Bishop Paul Sylvester Morton, Sr., is dedicated to winning souls to the Lord, whether from the pulpit or as a world renowned author and singer of the gospel;

Whereas Bishop Morton's sole purpose has always been to help people to reach their ultimate potential spiritually by teaching them how to develop a personal relationship with God and showing them how to operate in "spirit over mind". Bishop Paul Sylvester Morton, Sr.'s commitment to God is evident;

Now, therefore I, HENRY C. "HANK" JOHNSON, Jr., United States Representative of the Fourth Congressional District of Georgia, do hereby recognize the celebration of service to God on this 25th day of March year 2007 with Bishop Paul Sylvester Morton, Sr., and the membership of St. Stephens Full Gospel Baptist Church.