

unclear, but for the purposes of this estimate, CBO assumes that over the next five years, these effects will largely offset each other, keeping revenues from taxes on Internet access within the current range.

#### *The grandfather clause*

The primary budget impact of this bill would be the revenue losses starting in October 2006—resulting from eliminating the grandfather clause that currently allows some state and local governments to collect taxes on Internet access. While there is some uncertainty about the number of jurisdictions currently collecting such taxes—and the precise amount of those collections—CBO believes that as many as 10 states (Hawaii, New Hampshire, New Mexico, North Dakota, Ohio, South Dakota, Tennessee, Texas, Washington, Wisconsin) and several local jurisdictions in Colorado, Ohio, South Dakota, Texas, Washington, and Wisconsin are currently collecting such taxes and that these taxes total between \$80 million and \$120 million annually. This estimate is based on information from the states involved, from industry sources, and from the Department of Commerce. In arriving at this estimate, CBO took into account the fact that some companies are challenging the applicability of the tax to the service they provide and thus may not be collecting or remitting the taxes even though the states feel they are obligated to do so. Such potential liabilities are not included in the estimate.

It is possible that if the moratorium were allowed to expire as scheduled under current law, some state and local governments would enact new taxes or decide to apply existing taxes to Internet access during the next five years. It is also possible that some governments would repeal existing taxes or preclude their application to these services. Because such changes are difficult to predict, for the purposes of estimating the direct costs of the mandate, CBO considered only the revenues from taxes that are currently in place and actually being collected.

#### *Definition of Internet access*

Depending on how the language altering the definition of what telecommunications services are taxable is interpreted, that language also could result in substantial revenue losses for states and local governments. It is possible that states could lose revenue if services that are currently taxed are redefined as Internet “access” under the definition in S. 150. Revenues could also be lost if Internet access providers choose to bundle products and call the product Internet access. Such changes would reduce state and local revenues from telecommunications taxes and possibly revenues from content currently subject to sales and use taxes. However, CBO cannot estimate the magnitude of these losses.

Estimated impact on the private sector: This bill would impose no new private-sector mandates as defined in UMRA.

Previous CBO estimate: On July 21, 2003, CBO transmitted a cost estimate for H.R. 49, the Internet Tax Nondiscrimination Act, as ordered reported by the House Committee on the Judiciary on July 16, 2003. Unlike H.R. 49, which would eliminate the grandfather clause upon passage, S. 150 would allow the grandfather clause to remain in effect until October 2006. Thus, while both bills contain an intergovernmental mandate with costs above the threshold, the enactment of S. 150 would not result in revenue losses to states until October 2006.

Estimate prepared by: Impact on State, Local, and Tribal Governments: Sarah Puro; Federal Costs: Melissa Zimmerman; Impact on the Private Sector: Paige Piper/Bach.

Estimate approved by: Peter H. Fontaine, Deputy Assistant Director for Budget Analysis.

## HONORING OUR ARMED FORCES

STAFF SERGEANT JARRED SETH FONTENOT

Mr. SALAZAR. Mr. President, I rise today to honor the memory of SSG Jarred Seth Fontenot of the 2nd Battalion, 12th Infantry Regiment, 2nd Infantry Division, out of Fort Carson, CO. Sergeant Fontenot was killed last Thursday in an engagement with insurgents in Baghdad. He died of injuries from an explosion and small arms fire that rained down on his patrol. Sergeant Fontenot was 35 years old, a loving husband, and a father of four.

Jarred Fontenot grew up in a family steeped in military tradition. His grandfather, who helped raise Jarred after his parents died at an early age, served in the Army. His two great uncles attended West Point, later joining the Navy and Marines. One of his great uncles died in Korea, a place Jarred would later serve.

Jarred's family speaks of him as a man who loved his job and who embraced the virtues of military service. “He loved being a soldier,” his grandmother recalls, “and he died doing what he loved.”

Sergeant Fontenot was on his second tour in Iraq, on a mission to help bring security and stability to a region torn by violence and tragedy. Every day, he and his unit put themselves in harm's way to give Iraqi citizens a chance at a society governed by the rule of law, free from the threats of sectarian strife, terrorism or autocratic rule. He served bravely and was highly decorated, earning the Overseas Service Ribbon, the Parachute Badge, and the Army Commendation Medal, an honor bestowed upon those who have distinguished themselves by their service and acts of heroism.

Between deployments, Jarred devoted himself to law enforcement in his hometown of Port Barre, LA. On his days off, he would volunteer his expertise and his time to help his fellow peace officers. Needless to say, he earned the respect and appreciation of those with whom he served.

Mr. President, how can we properly honor the deeds of a man such as Jarred Fontenot, so devoted to his country, his family, and to those with whom he served? No words can match the magnitude of his virtue.

Pericles, the great Athenian general, suggested that we honor the sacrifices of soldiers like Jarred Fontenot by reflecting not only on his life and loss, but also on the rewards that he and other soldiers have delivered to the nation for which they fought.

At a funeral oration to honor soldiers who had died in one of the first battles of the Peloponnesian War, Pericles told the crowd that:

Any one can discourse to you for ever about the advantages of a brave defense, which you know already. But instead of listening to him I would have you day by day fix your eyes upon the greatness of Athens, until you become filled with the love of her; and when you are impressed by the spectacle of her glory, reflect that this empire has

been acquired by men who knew their duty and had the courage to do it, who in the hour of conflict had the fear of dishonor always present to them, and who, if ever they failed in an enterprise, would not allow their virtues to be lost to their country, but freely gave their lives to her as the fairest offering which they could present at her feast.

In this Chamber, the greatest deliberative body in the world, I ask that we honor Sergeant Fontenot by fixing our eyes on those freedoms which, for more than two centuries, have endured and prospered in this Chamber and across America. Our freedom of speech, our freedom of assembly, our freedom from self-determination, our freedom from tyranny and violence—these are the rewards that the American soldier has delivered, generation after generation, to a grateful and humble nation. So long as the United States remains a beacon for freedom, democracy, and justice, their sacrifices will never be forgotten.

To the family of SSG Jarred Fontenot—to his wife, Dana, his four children, to his grandparents Charles and Dorthy, and to his sister—I know of no words that can describe or assuage the pain you feel. I pray that in time you can find comfort in the knowledge that Jarred was doing something he truly loved, of which he was extraordinarily proud, and for which his country is eternally grateful.

“For where the rewards of virtue are greatest,” Pericles reminded the departing Athenian crowd, “there the noblest citizens are enlisted in the service of the state.” Jarred Fontenot was among the noblest of our citizens. May his legacy endure in the strength of our democracy.

Mr. LAUTENBERG. Mr. President, another 2 months have passed, and more American troops lost their lives overseas in Iraq and Afghanistan. It is only right that we take a few moments in the U.S. Senate to honor them. Outside my office here in Washington, we have a tribute called “Faces of the Fallen.” Visitors to the Senate from across the country have stopped by the memorial. I encourage my colleagues to come see this tribute on the third floor of the Hart Building.

I last came to the Senate floor to honor our fallen troops in early August. Since that time, the Pentagon has announced the deaths of 182 troops in Iraq and in Operation Enduring Freedom, including in Afghanistan. They will not be forgotten. So today I will read their names into the RECORD: PO3 Mark R. Cannon, of Lubbock, TX; SPC Chirasak Vidhyakorn, of Queens, NY; SGT Randall Olguin, of Ralls, TX; GYSgt Herman J. Murkerson Jr., of Adger, AL.

SGT Robert T. Ayres III, of Los Angeles, CA; SGT Zachary D. Tellier, of Charlotte, NC; SSGT Donnie D. Dixon, of Miami, FL; James D. Doster, of Pine Bluff, AR; SPC Ciara M. Durkin, of Quincy, MA; Randy L. Johnson, of Washington, DC; SPC Mathew D. Taylor, of Cameron Park, CA; PFC Christopher F. Pfeifer, of Spalding, NE.

PO2 Charles Luke Milam, of Littleton, CO  
SSGT Zachary B. Tomczak, of Huron, SD  
CPL Anthony K. Bento, of San Diego, CA  
SSGT Kevin R. Brown, of Harrah, OK  
Matthew D. Blaskowski, of Levering, MI  
SPC David L. Watson, of Newport, AR  
SPC Joshua H. Reeves, of Watkinsville, GA  
CSM Jonathan M. Lankford, of Scottsboro, AL  
CAPT (Dr.) Roselle M. Hoffmaster, of Cleveland, OH  
SPC John J. Young, of Savannah, GA  
PFC Luigi Marciante Jr., of Elizabeth, NJ  
CPL Graham M. McMahon, of Corvallis, OR  
SGT Edmund J. Jeffers, of Daleville, AL  
PFC Christian M. Neff, of Lima, OH  
SPC Aaron J. Walker, of Harker Heights, TX  
SPC Joseph N. Landry III, of Pensacola, FL  
SPC Nicholas P. Olson, of Novato, CA  
SPC Donald E. Valentine III, of Orange Park, FL  
SPC Matthew J. Emerson, of Grandview, WA  
SSP Brandon T. Thorsen, of Trenton, FL  
SSGT Michael L. Townes, of Las Vegas, NV  
SSGT Terry D. Wagoner, of Piedmont, SC  
CPL Todd A. Motley, of Clare, MI  
CPL Jonathan Rivadeneira, of Jackson Heights, NY  
PFC Christopher M. McCloud, of Malakoff, TX  
CPL Terrence P. Allen, of Pennsauken, NJ  
SGT John Mele, of Bunnell, FL  
SSGT Yance T. Gray, of Ismay, MT  
SSGT Gregory Rivera-Santiago, of St. Croix, VI  
SGT Michael C. Hardegree, of Villa Rica, GA  
SGT Omar L. Mora, of Texas City, TX  
SGT Nicholas J. Patterson, of Rochester, IN  
SPC Ari D. Brown-Weeks, of Abingdon, MD  
SPC Steven R. Elrod, of Hope Mills, NC  
SSGT Courtney Hollinsworth, of Yonkers, NY  
CPL Carlos E. Gilorozeo, of San Jose, CA  
LCPL Jon T. Hicks Jr., of Atco, NJ  
CPL Travis M. Woods, of Redding, CA  
CPL Javier G. Paredes, of San Antonio, TX  
PFC Sammie E. Phillips, of Cecilia, KY  
LCPL Lance M. Clark, of Cookeville, TN  
SGT Alexander U. Gaglac, of Wahiawa, HI  
CAPT Drew N. Jensen, of Clackamas, OR  
SPC Marisol Heredia, of El Monte, CA  
CPL Ryan A. Woodward, of Fort Wayne, IN  
CPL Christopher L. Poole Jr., of Mount Dora, FL  
CPL Bryan J. Scripsick, of Wayne, OK  
SSGT John C. Stock, of Longview, TX  
SGT Michael J. Yarbrough, of Malvern, AR  
SGT Lee C. Wilson, of Chapel Hill, NC  
SPC Jason J. Hernandez, of Streetsboro, OH  
SPC Thomas L. Hilbert, of Venus, TX  
PFC Mykel F. Miller, of Phoenix, AZ  
SGT Joel L. Murray, of Kansas City, MO  
SPC David J. Lane, of Emporia, KS  
PVT Randal S. Shelton, of Schiller Park, IL  
CPL Keith A. Nurnberg, of McHenry, IL  
1st SGT David A. Cooper Jr., of State College, PA  
SSGT Delmar White, of Wallins, KY  
CPL William T. Warford III, of Temple, TX  
SPC Dane R. Balen, of Colorado Springs, CO  
SPC Rodney J. Johnson, of Houston, TX  
MSGT Patrick D. Magnani, of Martinez, CA  
SPC Christopher G. Patton, of Lawrenceville, GA  
SGT Kevin A. Gilbertson, of Cedar Rapids, IA  
PVT Justin T. Sanders, of Watson, LA  
SPC Travis M. Virgadamo, of Las Vegas, NY  
1stSGT Daniel E. Scheibner, of Muskegon, MI  
SSGT Andrew P. Nelson, of Moorhead, MN  
SSGT Jason M. Butkus, of West Milford, NJ  
SPC Edward L. Brooks, of Dayton, OH  
CPL John C. Tanner, of Columbus, GA  
CAPT Erick M. Foster, of Wexford, PA  
Maj. Henry S. Ofeciar, of Agana, Guam  
MSGT Scott R. Ball, of Mount Holly Springs, PA

SGT Jan M. Argonish, of Peckville, PA  
1stSGT Rocky H. Herrera, of Salt Lake City, UT  
SGT Cory L. Clark, of Plant City, FL  
SGT Bryce D. Howard, of Vancouver, WA  
SGT James S. Collins Jr., of Rochester Hills, MI  
PFC Thomas R. Wilson, of Maurertown, VA  
LCPL Rogelio A. Ramirez, of Pasadena, CA  
SSGT Nicholas R. Carnes, of Dayton, KY  
SGT Joshua L. Morley, of Boise, ID  
SPC Tracy C. Willis, of Marshall, TX  
LCPL Matthew S. Medicott, of Houston, TX  
1stSGT Daniel E. Miller, of Rossford, OH  
1stSGT Scott M. Carney, of Ankeny, IA  
1stSGT David A. Heringes, of Tampa, FL  
PFC Edgar E. Cardenas, of Lilburn, GA  
1stSGT Adrian M. Elizalde, of North Bend, OR  
1stSGT Michael J. Tully, of Falls Creek, PA  
SSGT Sandy R. Britt, of Apopka, FL  
CAPT Corry P. Tyler, of GA  
CWO Paul J. Flynn, of Whitsett, NC  
SGT Matthew L. Tallman, of Groveland, CA  
SPC Rickey L. Bell, of Caruthersville, MO  
CAPT Derek A. Dobogai, of Fond du Lac, WI  
SSGT Jason L. Paton, of Poway, CA  
SGT Garrett I. McLead, of Rockport, TX  
CPL Jeremy P. Bouffard, of Middlefield, MA  
CPL Phillip J. Brodnick, of New Lenox, IL  
CPL Joshua S. Harmon, of Mentor, OH  
CPL Nathan C. Hubbard, of Clovis, CA  
SPC Michael A. Hook, of Altoona, PA  
SPC Jesse G. Pollard, of Springfield, MO  
SPC Tyler R. Seideman, of Lincoln, AR  
PFC Omar E. Torres, of Chicago, IL  
PFC Donovan D. Witham, of Malvern, AR  
CPL Willard M. Powell, of Evansville, IN  
SPC George V. Libby, of Aberdeen, NC  
SSGT Paul B. Norris, of Cullman, AL  
SPC Kamisha J. Block, of Vidor, TX  
CAPT Michael S. Fielder, of Holly Springs, NC  
1st Lt. Jonathan W. Edds, of White Pigeon, MI  
SGT Princess C. Samuels, of Mitchellville, MD  
SPC Zandra T. Walker, of Greenville, SC  
SSGT Robert R. Pirelli, of Franklin, MA  
SPC Alun R. Howells, of Parlin, CO  
SSGT Eric D. Cottrell, of Pittsview, AL  
CPL Juan M. Lopez Jr., of San Antonio, TX  
PFC Paulomarko U. Pacificador, of Shirley, NY  
CWO Christopher C. Johnson, of MI  
CWO Jackie L. McFarlane Jr., of Virginia Beach, VA  
SSGT Sean P. Fisher, of Santee, CA  
SSGT Stanley B. Reynolds, of Rock, WV  
SPC Steven R. Jewell, of Bridgeton, NC  
SSGT Alicia A. Brichett, of Mashpee, MA  
CPL Shawn D. Hensel, of Logansport, IN  
SSGT William D. Scates, of Oklahoma City, OK  
SGT Scott L. Kirkpatrick, of Reston, VA  
SGT Andrew W. Lancaster, of Stockton, IL  
SPC Justin O. Penrod, of Mahomet, IL  
SGT Michael E. Tayaotao, of Sunnyvale, CA  
1st SGT Jeffrey D. Kettle, of Madill, OK  
SSGT Jesse G. Clowers Jr., of Herndon, VA  
SGT Charles B. Kitowski III, of Farmers Branch, TX  
SPC William L. Edwards, of Houston, TX  
PVT Alan J. Austin, of Houston, TX  
SPC Jordan E. Goode, of Kalamazoo, MI  
SSGT Joan J. Duran, of Roxbury, MA  
CPL Reynold Armand, of Rochester, NY  
SPC Donald M. Young, of Helena, MT  
SSGT Jacob M. Thompson, of North Mankato, MN  
SGT Nicholas A. Gummersall, of Chubbuck, ID  
CPL Juan M. Alcantara, of NY  
CPL Kareem R. Khan, of Manahawkin, NJ  
SPC Justin R. Blackwell, of Paris, TN  
PFC Jeremy S. Bohannon, of Bon Aqua, TN  
SGT Jon E. Bonnell Jr., of Fort Dodge, IA

SPC Christopher T. Neiberger, of Gainesville, FL  
1stSGT Travis S. Bachman, of Garden City, KS  
SGT Bradley W. Marshall, of Little Rock, AR  
SPC Daniel F. Reyes, of San Diego, CA  
SPC Charles E. Leonard Jr., of Monroe, LA  
PFC Matthew M. Murchison, of Independence, MO  
SGT Dustin S. Wakeman, of Fort Worth, TX  
CPL Jason K. Lafleur, of Ignacio, CO  
SPC Jaron D. Holliday, of Tulsa, OK  
LCPL Cristian Vasquez, of Coalinga, CA  
Tech. SGT Joey D. Link, of Portland, TN  
SPC Braden J. Long, of Sherman, TX  
MSGT Julian Ingles Rios, of Anasco, Puerto Rico  
SSGT Fernando Santos, of San Antonio, TX  
SPC Cristian Rojas-Gallego, of Loganville, GA  
SPC Eric D. Salinas, of Houston, TX  
SGT Taurean T. Harris, of Liberty, MS  
SPC Zachariah J. Gonzalez, of IN  
PFC Charles T. Heinlein Jr., of Hemlock, MI  
PFC Alfred H. Jairala, of Hialeah, FL

To date, more than 3,800 American men and women have lost their lives in Iraq. And more than 440 have lost their lives in Operation Enduring Freedom, including in Afghanistan.

This list includes five soldiers from NJ: PFC Luigi Marciante Jr. of Elizabeth, NJ, CPL Terrence P. Allen, of Pennsauken, NJ, LCPL Jon T. Hicks Jr., of Atco, NJ, SSGT Jason M. Butkus, of West Milford, NJ and CPL Kareem R. Khan, of Manahawkin, NJ.

We will not forget them and the Nation will not forget their sacrifice.

#### LABOR-HHS APPROPRIATIONS

Mr. LEVIN. Mr. President, I voted, yesterday, in favor of the Ensign amendment to deny credit toward Social Security benefits claimed in violation of the Social Security Act. This would deny benefits to people, including undocumented workers, who have, in the words of the act, "willfully, knowingly, and with the intent to deceive used false Social Security numbers."

The Ensign amendment was more carefully focused on denying benefits based on illegal use of a fake Social Security number, unlike previous Ensign amendments which I did not support.

Yesterday's Ensign amendment requires the Commissioner of Social Security to deny Social Security benefits for work performed by any individual using a Social Security account number which was not his, in violation of section 208 of the Social Security Act at 42 U.S.C. 408.

The Ensign amendment was adopted yesterday by the Senate.

This amendment differs from a previous amendment offered by Senator ENSIGN in the 109th Congress, which could have harmed senior citizens and other individuals who may have made an honest error.

That amendment was rejected by the Senate.

In July of 2007, Senator ENSIGN proposed an amendment to the College Cost Reduction Act which could have