

HONORING THE LIFE AND PUBLIC
SERVICE OF ALFRED SAN NICOLAS
FLORES

HON. MADELEINE Z. BORDALLO

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Ms. BORDALLO. Madam Speaker, I rise today to honor the life and service of Alfred San Nicolas Flores, a former Guam Senator who passed away on February 6, 2009 at the age of 93. Alfred, known as "Davy Crockett" to family and friends, was devoted to his community and will be remembered for his public service and his love of farming.

Born on June 20, 1916 to Jose Duenas Flores and Rafaela San Nicolas, Alfred was raised by his step-mother Margarita Flores in the village of Inarajan. He became a Lancheru, or "rancher," farming his family's land and raising cattle. He later established the Flores Poultry Farm which became a major supplier of fresh eggs to Guam's civilian and military communities.

Alfred entered public service, first as an Assemblyman in the Guam Congress, and later as a six term Senator in the Guam Legislature. He promoted agriculture by establishing a special water rate for farmers and establishing a crop insurance program. He also authored legislation to create low and moderate income housing subdivisions. In 1976 he was elected to the office of Commissioner (Mayor) of Inarajan. Senator Flores was a founding member of the Democratic Party of Guam and he was known for his fiery campaign speeches.

Alfred Flores served on the Selective Service Board, the Guam Housing and Urban Renewal Authority Board of Directors, the Guam Farmers Cooperative Association, and the Soil and Water Conservation District. He was active in his village church, St. Joseph's Parish in Inarajan. He also mentored young men by volunteering with the Boy Scouts of America.

Senator Alfred Flores was a dedicated public servant who made many lasting contributions to our community. He was recognized later in life as a Master Lancheru for his contributions to preserving traditional farming. My heartfelt condolences are with his wife Ester, their children Lucille, May, Fred, and Roy and his extended family and friends. He will be dearly missed.

DAUGHTERS OF THE AMERICAN
REVOLUTION CELEBRATE LINCOLN'S
200TH BIRTHDAY

HON. CATHY McMORRIS RODGERS

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Mrs. McMORRIS RODGERS. Madam Speaker, I rise today to recognize the efforts of the Esther Reed Chapter of the Daughters of the American Revolution. In honor of the 200th anniversary of the birthday our Sixteenth President these women will conduct a wreath laying ceremony at the base of a statue of President Lincoln in downtown Spokane, WA.

This 12-foot bronze statue was dedicated in Spokane on November 11, 1930 before a

crowd of 40,000 people and depicts the Sixteenth President as Commander in Chief reviewing the Union Army. This statue is a valued part of the landscape of Spokane and acts as a steady reminder of the trials our country has faced and our ability to overcome them.

As part of their long and continuing efforts to preserve and celebrate our history, the Esther Reed Chapter of Daughters of the American Revolution has organized a week long celebration to honor this great man. The celebrations will include several lectures by prominent Lincoln historians, a concert, and an ongoing art show featuring Lincoln-related works.

Madam Speaker, I believe the dedication shown by the Daughters of the American Revolution and their ongoing efforts to celebrate our leaders and history is worthy of recognition before this body. I invite my fellow members in joining with me to honor a past president's birthday and the efforts by the Daughters of the American Revolution to observe it.

ABILITYONE, FORMERLY JAVITS-
WAGNER-O'DAY, PROGRAM

HON. VIRGINIA FOXX

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Ms. FOXX. Mr. Speaker, for the past 70 years the AbilityOne formerly Javits-Wagner-O'Day (ABILITYONE) Program has empowered Americans who are blind or severely disabled by providing them with a diverse set of employment opportunities. Today over 40,000 disabled Americans are realizing their potential by working in their local communities across the country under this program. These Americans are proud to provide federal and military customers with a wide array of SKILCRAFT and other ABILITYONE products and services. The ABILITYONE Program prides itself on delivering high quality products and services at a competitive price in the most convenient way possible.

Some of the product categories offered by the ABILITYONE program include office supplies, military specific, safety, maintenance, repair, medical-surgical, janitorial-sanitation, and customization. The services that are provided to the federal and military customer include but aren't limited to call center and switchboard operation, military base and federal office building supply centers, CD-Rom duplication-replication, data entry, document imaging and grounds care. I rise today in support of the AbilityOne Program and the opportunities it provides for an underemployed population of hard working Americans. Furthermore, I urge my colleagues to purchase SKILCRAFT and ABILITYONE products from the House-Senate Stationary stores not only because of their quality and value, but also because of the socioeconomic benefits that can come from supporting the program. By purchasing these products and using these services we are enabling more disabled Americans to have the opportunity to become taxpayers.

Today in Winston Salem, North Carolina 156 blind Americans are employed under the ABILITYONE Program and are producing high quality items or services for us. The ABILITYONE Program is administered by the Presidentially-appointed Committee for Pur-

chase From People Who Are Blind or Severely Disabled, with much assistance from National Industries for the Blind (NIB) and NISH, which serves people with a wide range of disabilities. More than 650 local nonprofit agencies associated with NIB and NISH employ people who are blind or disabled to produce the quality products and offer the services authorized for sale to the federal government under the ABILITYONE Program.

The ABILITYONE Program is a great illustration of a successful partnership that has the ability to continuously grow with the changing procurement environment within the federal government. This is a Program that works for America.

PERSONAL EXPLANATION

HON. DEBBIE WASSERMAN SCHULTZ

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Ms. WASSERMAN SCHULTZ. Madam Speaker, on Tuesday, February 10, 2009, I missed Rollcall Vote 55, Supporting the goals and ideals of National Girls and Women in Sports Day, because I was attending to official events in my home state of Florida. If present, I would have voted "aye."

RECOGNIZING THE LIFE AND
SERVICE OF MONIQUE YVE'TTE
PORTUSACH-CEPEDA

HON. MADELEINE Z. BORDALLO

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Ms. BORDALLO. Madam Speaker, I rise today to recognize and honor the life and service of Monique Portusach-Cepeda, a dedicated community leader who continually gave back to the people of Guam. Monique passed away on January 3, 2009 after a battle with cancer. She is survived by her husband, Nathaniel Fejeran Ulloa, her mother Frances Portusach Hudgens, and her father Anthony Calvo Cepeda.

Monique graduated from George Washington High School as valedictorian in 1996. Monique enrolled in Brown University in Providence, Rhode Island and in 2001 graduated with a degree in American Civilization and Bio-Medical Community Health. While at Brown University, Monique was awarded the President Harry S. Truman Fellowship before continuing her education at Harvard University. In 2002, Monique graduated from Harvard University with a Master's Degree in Public Policy. Monique was also selected as a Presidential Management Fellow, a program for individuals dedicated to promoting sound policy and programming in government agencies.

Monique worked with the Social Security Administration on Guam as a Federal Disability Examiner where she helped residents of Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa through the disability claims process. She continued to give back to her community through participation in organizations such as Youth for Youth, Democrats for a Better America, and Young Government Leaders. Monique

was also a representative for the San Diego area to the Pacific Asian Advisory Council.

My prayers are with Monique's family and friends whose hearts she so deeply touched. Her contributions towards our island community will be remembered and honored always.

HONORING COACH GENE
PINGATORE OF ST. JOSEPH HIGH
SCHOOL ON HIS RECORD-BREAK-
ING 827TH WIN IN ILLINOIS

HON. DANIEL LIPINSKI

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Mr. LIPINSKI. Madam Speaker, I rise today to honor Coach Gene Pingatore for his outstanding and inspirational career as head coach of the St. Joseph High School boys basketball team in Westchester, Illinois, as well as to recognize his achievement as the all-time winningest boy's basketball coach in Illinois high school history.

Always considered one of the most fabled coaches in the storied history of Illinois basketball, Coach Pingatore's legacy reached a new level on January 16th, 2009 when his St. Joseph's squad faced Carmel Catholic High School. Their 49–26 victory gave Pingatore his record-breaking 827th win as a head basketball coach in Illinois.

What especially sets Gene Pingatore apart, however, is not his incredible record but rather his winning philosophy and his perseverance. His legendary program was not built overnight. In 1969–1970, Pingatore only managed three wins in his first season as a coach. The next year St. Joseph's managed seven wins, and Coach Pingatore only enjoyed 3 winning seasons in his first 7 seasons. Coming through that difficult stretch, however, Pingatore's work ethic and undeniable coaching ability spawned a dynasty. Since 1976, St. Joseph's has only suffered once losing season.

Only two other coaches in Illinois men's basketball history have passed the elusive 800 win barrier. Even before setting the all-time wins mark, Pingatore's outstanding accomplishments were recognized by the East Suburban Catholic Conference as they made him a member of their inaugural Hall of Fame class in 2006.

Madam Speaker, I rise to honor Gene Pingatore for the positive role model that he is to the young men of St. Joseph High School and for his continuing commitment to excellence from his players, both on and off the court. As the Representative of the 3rd District of Illinois, I would like to say that we are proud to be home to the state's winningest coach, in every sense of the word.

THE INTRODUCTION OF THE
"BUSINESS ACTIVITY TAX SIM-
PLIFICATION ACT"

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Mr. GOODLATTE. Madam Speaker, I rise today in strong support of the Business Activity Tax Simplification Act. I joined my good

friend RICK BOUCHER of Virginia to introduce this legislation in order to provide a "bright line" test to clarify state and local authority to collect business activity taxes from out-of-state entities.

Many states and some local governments levy corporate income, franchise and other taxes on out-of-state companies that conduct business activities within their jurisdictions. While providing revenue for states, these taxes also serve to pay for the privilege of doing business in a state.

However, with the growth of the Internet, companies are increasingly able to conduct transactions without the constraint of geopolitical boundaries. The growth of the high tech industry and interstate business-to-business and business-to-consumer transactions raises questions over where multi-state companies should be required to pay corporate income and other business activity taxes.

Over the past several years, a growing number of jurisdictions have sought to collect business activity taxes from businesses located in other states, even though those businesses receive no appreciable benefits from the taxing jurisdiction and even though the Supreme Court has ruled that the Constitution prohibits a state from imposing taxes on businesses that lack substantial connections to the state. This has led to unfairness and uncertainty, generated contentious, widespread litigation, and hindered business expansion, as businesses shy away from expanding their presence in other states for fear of exposure to unfair tax burdens.

In order for businesses to continue to become more efficient and expand the scope of their goods and services, it is imperative that clear and easily navigable rules be set forth regarding when an out-of-state business is obliged to pay business activity taxes to a state. Otherwise, the confusion surrounding these taxes will have a chilling effect on e-commerce, interstate commerce generally, and the entire economy as tax burdens, compliance costs, litigation, and uncertainty escalate.

Previous actions by the Supreme Court and Congress have laid the groundwork for a clear, concise and modern "bright line" rule in this area. In the landmark case of *Quill Corp. v. North Dakota*, the Supreme Court declared that a state cannot impose a tax on an out-of-state business unless that business has a "substantial nexus" with the taxing state. However, the Court did not define what constituted a "substantial nexus" for purposes of imposing business activity taxes.

In addition, fifty years ago, Congress passed legislation to prohibit jurisdictions from taxing the income of out-of-state corporations whose in-state presence was nominal. Public Law 86–272 set clear, uniform standards for when states could and could not impose such taxes on out-of-state businesses when the businesses' activities involved the solicitation of orders for sales. However, like the economy of its time, the scope of Public Law 86–272 was limited to tangible personal property. Our nation's economy has changed dramatically over the past fifty years, and this outdated statute needs to be modernized.

The Business Activity Tax Simplification Act of 2008 both modernizes and provides clarity to an outdated and ambiguous tax environment. First, the legislation updates the protections in P.L. 86–272. This legislation reflects

the changing nature of our economy by expanding the scope of the protections in P.L. 86–272 from just tangible personal property to include intangible property and services.

In addition, our legislation sets forth clear, specific standards to govern when businesses should be obliged to pay business activity taxes to a state. Specifically, the legislation establishes a "physical presence" test such that an out-of-state company must have a physical presence in a state before the state can impose corporate net income taxes and other types of business activity taxes.

In our current, challenging economic times, it is especially important to eliminate artificial, government-imposed barriers to small businesses. Small businesses are crucial to our economy and account for a significant majority of new product ideas and innovation. Small businesses are also central to the American dream of self-improvement and individual achievement, which is why it is so vital that Congress enact legislation that reduces the tax burdens that hinder small businesses and ultimately overall economic growth and job creation.

Unfortunately, small businesses are often the hardest hit when aggressive states and localities impose excessive tax burdens on out-of-state companies. These businesses do not have the resources to hire the teams of lawyers that many large corporations devote to tax compliance, and they are more likely to halt expansion to avoid uncertain tax obligations and litigation expenses.

The clarity that the Business Activity Tax Simplification Act will bring will ensure fairness, minimize litigation, and create the kind of legally certain and stable business climate that frees up funds for small businesses to make investments, expand interstate commerce, grow the economy and create new jobs.

At the same time, this legislation will protect the ability of states to ensure that they are fairly compensated when they provide services to businesses that do have physical presences in the state.

I urge my colleagues to support this important legislation.

IN RECOGNITION OF SHERIFF
MARGARET MIMS AND SUPER-
VISOR JUDY CASE

HON. JIM COSTA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Mr. COSTA. Madam Speaker, I rise today to recognize Fresno County Sheriff Margaret Mims and County Supervisor Judy Case for their heroic actions taken on Wednesday February 11, 2009, to save the life of a heart attack victim in the Capitol South Metro stop.

When Sheriff Mims and Supervisor Case came upon the victim who had collapsed on the floor of the Metro station, they immediately leapt into action by organizing an emergency response from the surrounding onlookers. Sheriff Mims who is trained in first aid and Supervisor Chase, a registered nurse, then began giving chest compressions and breaths to the victim for fifteen minutes until paramedics arrived. Their heroic efforts were captured by Fresno news stations as well as The Fresno Bee and McClatchy newspapers.