

The legislation also ensures that only the jurisdiction encompassing the customers' tax address may impose taxes on digital goods and services, preventing the consumer from being taxed by multiple states. For example, a consumer who lives in Virginia could download a digital application from a server in Washington while on vacation in Idaho. Without our national framework, all three states could potentially try and impose taxes on this transaction.

Our measure also prevents state and local tax administrators from retroactively construing taxes imposed on tangible personal property to also apply to digital goods and services through administrative rulings or regulations.

Finally, in recognition of the critical role that online health, energy management and education services play in our economy, our measure exempts these services from all state and local taxes.

Our legislation has been endorsed by a wide range of stakeholders, including the Recording Industry Association of America, Verizon, Apple, Time Warner and Electronic Arts, among others.

I hope my colleagues will join with us in enacting into law the Digital Goods and Services Tax Fairness Act of 2010.

#### OUR UNCONSCIONABLE NATIONAL DEBT

#### HON. MIKE COFFMAN

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. COFFMAN of Colorado. Madam Speaker, today our national debt is \$13,037,542,715,703.81.

On January 6th, 2009, the start of the 111th Congress, the national debt was \$10,638,425,746,293.80.

This means the national debt has increased by \$2,399,116,969,410.01 so far this Congress.

This debt and its interest payments we are passing to our children and all future Americans.

#### HONORING BRENDA MARIE PAGE ON HER RETIREMENT

#### HON. BART GORDON

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. GORDON of Tennessee. Madam Speaker, I rise today to honor Brenda Marie Page, who is retiring after more than two decades of dedicated service as Clerk and Master of Tennessee's 18th Judicial District.

A lifetime Middle Tennessean, Brenda attended Maplewood High School, then earned her degree at Middle Tennessee State University, my own alma mater. She began her career at Tennessee's Department of Education and went on to work as a secretary at Volunteer State Community College. Then Dean of Students Tom E. Gray recognized her abilities and brought her in as secretary upon being elected judge, then Chancellor of Sumner County.

Brenda was appointed to the constitutional office of Clerk and Master of the 18th Judicial

District in 1988. In her role as Clerk and Master, Brenda has worn many hats. In addition to overseeing the operations and budget of the Clerk's office, Brenda is appointed Special Master in cases involving the division of property. She has played critical roles in the execution of thousands of civil and domestic cases throughout her 22 years of service.

Outside of her contributions to the district, Brenda has served as a division president of the State Court Clerk's Association and an active member of the County Officials Association of Sumner County. She has also served as treasurer of the Sumner County Democratic Party and has been a valued organizer for many years.

Brenda, I hope you enjoy a long and happy retirement with your husband, Robert, and your children and grandchildren. I wish you all the best.

#### IN RECOGNITION OF WESTERN RODEO DAYS IN FOLSOM

#### HON. DANIEL E. LUGREN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. DANIEL E. LUGREN of California. Madam Speaker, I rise today to recognize Western Rodeo Days in Folsom, and call upon the public to join in the festivities and celebrate the fiftieth anniversary of the Folsom Pro Rodeo.

The Annual Cattle Drive, commencing tomorrow night, will travel to historic Sutter Street led by the second annual Running of the Bullpides run followed by the Wells Fargo stagecoach and other entertaining events.

This year is the Folsom Pro Rodeo's 50th anniversary and is being held at the Dan Russell Arena on July 2nd, 3rd, and 4th. The annual rodeo is a cornerstone of Folsom's link to its colorful past, and is thoroughly enjoyed by residents and visitors alike.

The 50th Anniversary highlights include all the traditional rodeo events such as saddle and bareback bronco riding, steer wrestling, team roping, barrel racing, and bull riding. There will also be special events such as a performance by the Painted Ladies Drill Team, the rodeo clowns, the crowd-pleasing mutton busting, the arrival of a 35' American flag via parachute, and an in-arena fireworks and laser light show.

I would also like to commend the hundreds of volunteers and the community support that has made these events possible every year.

I am pleased to recognize Western Rodeo Days in Folsom for their contribution to the area, and extend my best wishes to the Folsom Chamber of Commerce for a successful rodeo season.

#### IN TRIBUTE TO LOS ROBLES HOSPITAL & MEDICAL CENTER

#### HON. ELTON GALLEGLY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. GALLEGLY. Madam Speaker, I rise in tribute to Los Robles Hospital & Medical Center, which has been designated eastern Ven-

tura County's first Level II Trauma Center by the Ventura County, California, Board of Supervisors.

Beginning tomorrow, Los Robles will provide Level II Trauma Treatment for residents living in the Greater Conejo Valley and the surrounding communities in eastern Ventura County. The Ventura County Medical Center in Ventura will provide trauma treatment for critical patients in western Ventura County.

With its designation as a trauma center, Los Robles will be staffed and equipped to provide trauma care for any type of emergency patient, 24 hours a day, seven days a week.

Ventura County had been only one of two counties in the state without an approved trauma plan. Two years ago, Ventura County began the process to develop a trauma plan and in March the state approved the county's plan to designate one trauma center in the west part of the county and one in the east.

To be designated a trauma center, hospitals must meet stringent requirements. Los Robles Hospital's Trauma Center will offer immediate availability of specialized personnel, equipment and services to treat the most severe and critical injuries. The Trauma Center includes ready-to-go teams that perform immediate surgery and other necessary procedures for people with serious or life-threatening injuries caused by traumatic events.

It involves working together with emergency services throughout the county including EMS services, ambulances, helicopters and other healthcare emergency resources in a coordinated and pre-planned way.

Being named the Trauma Center for eastern Ventura County speaks volumes to the solid commitment from the Los Robles Hospital's Trauma Team members, Emergency Department staff, hospital support staff and medical staff.

Madam Speaker, I know my colleagues join me in congratulating Los Robles Hospital & Medical Center for being named the Trauma Center for eastern Ventura County and in thanking Los Robles doctors and staff for their commitment to providing high quality care for the most seriously injured patients.

#### RECOGNIZING THE 40TH ANNIVERSARY OF THE CANADIAN CONSULATE GENERAL IN MINNEAPOLIS

#### HON. BETTY MCCOLLUM

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Ms. MCCOLLUM. Madam Speaker, I rise today to join my fellow Minnesotans in celebrating Canada Day and to recognize the 40th anniversary of the Canadian Consulate General in Minneapolis that serves the Upper Midwest region of the United States.

Canada and Minnesota are great neighbors, and the past 40 years have helped to strengthen our friendship through growing bilateral trade and investment ties. Canada remains as Minnesota's number one international trading partner, with an average of \$16 billion in trade each year. Approximately 141,000 Minnesota jobs and more than 8 million jobs across the United States result from trade with Canada. Additionally, our Canadian neighbors make 2 million visits to states in the

Upper Midwest and more than 645,000 residents of our region visit Canada each year for business and tourism.

I must also be highlighted that during peace and war time, Canada has always been a vital ally. During the current conflicts in Iraq and Afghanistan, the Canadian people have shared their enormous sacrifices with our military, and our nation is grateful for their deep contributions to national and international security.

It is an honor to join all residents in Minnesota's 4th Congressional District in commemorating the 40th anniversary of the Canadian Consulate General in Minneapolis, and for the celebration of the many ties between Canada and Minnesota on this grand opening of the "Canadiana" exhibit at the Minnesota History Center in Saint Paul.

**FUNDING RELIEF TO MULTIEMPLOYER  
DEFINED BENEFIT PLANS**

**HON. SANDER M. LEVIN**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. LEVIN. Madam Speaker, Section 211(a) of the bill before us gives funding relief to multiemployer defined benefit plans, by giving them more time to make up for the severe investment losses that they suffered in 2008 and the first quarter of 2009.

One of the options would give multiemployer plans that meet a solvency test permission to amortize the net investment losses incurred either or both of the first 2 plan years ending after August 31, 2008 over 30 years. The other option—which can be elected independent of the plans' decisions on the first choice—would allow multiemployer plans to smooth those losses up to 10 years, in determining the actuarial value of their assets. The full market value of the investment loss is intended to be calculated as the difference between the actual market value of the assets and the expected market value of those assets, calculated using the assumed rate of return used by the actuary for valuation purposes, at the end of the relevant plan year, with adjustments for contributions and disbursements. In addition, it is also intended that multiemployer plans are to be permitted to reflect the full amount of those losses in their funding calculations, including those portions of the losses that will be recognized over a period of up to 10 years in the actuarial value of assets.

The bill limits the circumstances under which plans that elect either or both of the funding relief approaches may only be amended to increase benefits. It is intended that those restrictions apply for the first 2 plan years after the plan year in which relief is first reflected in the funding standard account. For instance, if the multiemployer plan chooses extended amortization for the losses incurred in the 2008 plan year, that would first be reflected in the funding standard account for the 2009 plan year, and the benefit-increase restrictions would apply for the 2010 and 2011 plan years; if extended amortization (or 10-year smoothing) is also used for losses incurred in 2009, the restrictions would apply for the 2011 and 2012 plan years. I note that a special effective date rule applies the restric-

tions only to benefit increases that become effective after the date of enactment.

The funding relief approaches are also intended to be available to plans that use actuarial funding methods that do not identify experience gains and losses as separate items. Treasury and the IRS is expected to allow all multiemployer plans to use the relief, either as an overlay to a funding method that otherwise does not produce experience gains and losses or by giving blanket permission to multiemployer plans to switch to a method that does produce them, effective for all relevant plan years, and without regard to procedural restrictions in relevant Treasury and IRS guidance (such as Revenue Procedure 2001-40) on the number of method changes a plan can adopt within a given period of years or the deadline for electing the change for a given plan year.

It is also intended that the funding relief approaches be made available in the case of a plan for which the deadline for determining funded status has already passed, and for a plan for which the deadline is approaching so quickly that plan sponsors and actuaries will have little time to take the relief into account in making these determinations. It is intended that Treasury and the IRS will provide a reasonable period for plan actuaries, if directed to do so by plan trustees, to withdraw their zone certifications for the first plan year that started after September 30, 2009, and substitute revised certifications if the result is different when the relief is taken into account. Treasury and the IRS is also expected to treat plan actuaries as not violating the deadlines for pending status certifications, even if they are completed within a reasonable period after the statutory due date, so that they can take account of changes due to the relief.

Finally, because time is of the essence, it is expected that the Secretary of the Treasury and IRS will issue guidance under this legislation promptly after the bill's enactment and that such guidance will provide that an action taken in good faith based on a reasonable interpretation of the legislation (including these statements) until the guidance is issued will be deemed to comply with the legislative provisions.

**HONORING ROBERT L. TADE**

**HON. DUNCAN HUNTER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. HUNTER. Madam Speaker, today I rise to pay tribute to one of our nation's most dedicated veterans, Robert L. Tade, Commander, American Legion El Cajon Post 303, which I have the honor of representing.

In the early 90s, Rob joined the American Legion and quickly became involved in El Cajon Post 303, serving as Post Commander for the past 3 years. Having been a dedicated service member of the Armed Forces for over 40 years, Rob understands the importance of advocating patriotism and honor to our nation's youth and devoting time to fellow service veterans. Since he joined the American Legion, Rob has displayed an endless enthusiasm in ensuring the success of his post, having almost tripled the membership and instituting more than two dozen programs to support the local community.

On June 26, 2010, Commander Tade was bestowed with the California Department of the American Legion's highest honor: Legionnaire of the Year for 2010. He was selected out of 117,000 dedicated members who serve our worthy veterans and youth groups today. Rob is truly deserving of such an award and is a prime example of the patriotism that makes our country the best in the world.

Madam Speaker, let us all applaud the devoted service that Mr. Robert Tade has provided to El Cajon and the rest of San Diego. I urge all my colleagues to join me in celebrating the many achievements of this great public servant.

**ON THE 100TH ANNIVERSARY OF  
THE BELEN HARVEY HOUSE**

**HON. MARTIN HEINRICH**

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. HEINRICH. Madam Speaker, I rise today to pay tribute to a notable constituent of New Mexico's First Congressional District, Ms. Maurine McMillan, who is the director of the Harvey House Museum in Belen, New Mexico.

The Harvey House Museum was founded in 1910 and served as an important gathering space for scores of railroad patrons during the first half of the 20th century. During that time, the Santa Fe line and its accompanying railroad industry defined development in central New Mexico but offered little in the way of comfort to travelers.

Fred Harvey's company brought elegant restaurants, hotel services and amenities to the traveling public throughout the Southwest and established a reputation for cleanliness and friendliness. At its peak, Mr. Harvey's company operated 84 unique Harvey Houses and was the first "chain" business in the world, with an average of one house every 100 miles of the Santa Fe rail line, from Kansas to California.

Many of those Harvey Houses have since been abandoned, demolished or converted to office or storage space for the railroad, but the Harvey House Museum in Belen has been preserved. It is now listed on the National Register and visitors are able to tour its many exhibits. Many community events are also held at the Harvey House Museum, earning the building high regard as a true "place of the heart" in New Mexico.

I am proud to honor Ms. Maurine McMillan of New Mexico's First Congressional District for her continued leadership in preserving the rich value of the Harvey House Museum of Belen to New Mexicans, on its 100th anniversary, this month of June, 2010.

**HONORING OFFICER KELLY  
O'NEAL**

**HON. FORTNEY PETE STARK**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 30, 2010*

Mr. STARK. Madam Speaker, I rise today to recognize Officer Kelly O'Neal's retirement from the Pleasanton, California Police Department, and to honor his thirty-four years of exemplary service in law enforcement.