

“any other payment determined by the Secretary to be substantially similar” to substitute dividends and payments made pursuant to notional principal contracts. Treasury is intended to utilize this explicit legislative directive to aggressively enforce dividend tax collection on substantially similar payments and transactions. For example, as explained in the Joint Committee on Taxation’s “Technical Explanation of the Revenue Provisions Contained in Senate Amendment 3310, the ‘Hiring Incentives to Restore Employment Act,’ Under Consideration by the Senate” (JCX-4-10), “the Secretary may conclude that payments under certain forward contracts or other financial contracts that reference stock of U.S. corporations are dividend equivalents.” The point of the “substantially similar” language is to provide Treasury and the IRS with broad authority and the flexibility needed to prevent misuse of other financial instruments or trading activities to evade U.S. dividend taxes.

Finally, section 541 contains an important provision on the “prevention of over-withholding.” As the language states, the Secretary may reduce the tax on dividends only “to the extent that the taxpayer can establish that such tax has been paid with respect to another dividend equivalent in such chain, or is not otherwise due, or as the Secretary determines is appropriate to address the role of financial intermediaries in such chain.” The burden of proof placed on the taxpayer is intentionally high due to the numerous abuses that have occurred over the years in which taxpayers have designed elaborate chains of transactions to escape all taxation of U.S. stock dividends. This provision provides an equitable way to address the potential problem of over-withholding, while setting an intentionally high burden of proof to avoid abusive over-withholding claims.

I appreciate the attention that the Senate Finance and House Ways and Means Committees gave to the tax dodging problems identified in the Subcommittee’s investigation. We also appreciate the technical guidance and cooperation provided by the Treasury Department, Internal Revenue Service, and the Joint Committee on Taxation in this Section.

I hope these remarks help shine a light on how this piece of legislation will begin to curb the \$100 billion in offshore tax abuses now robbing honest taxpayers of needed government resources each year.

COMMISSIONING OF THE USS “DEWEY”

Mr. LEAHY. Mr. President, on March 6, the USS *Dewey*—DDG 105—was commissioned at the Naval Weapons Station in Seal Beach, CA.

The *Dewey*, an *Arleigh Burke*-class ship, is the Navy’s newest and most technologically advanced guided-mis-

sile destroyer. The ship’s sponsor, Deborah Mullen, the wife of Chairman of the Joint Chiefs of Staff Admiral Mike Mullen, christened the ship in January of 2008 during a ceremony at Northrop Grumman Shipbuilding in Pascagoula, MS. Mrs. Mullen recently visited Vermont with Chairman Mullen as they came to a deployment ceremony for the Vermont Army Guard 86th Brigade which is now serving in Afghanistan.

The new destroyer honors Navy Admiral George Dewey and is the third U.S. Navy ship to be named after him. Admiral Dewey, who is from my hometown, Montpelier, VT, became an American hero in 1898 for leading his squadron of warships against the Spanish fleet at Manila Bay. Under his leadership, the U.S. Navy destroyed the Spanish fleet in only 2 hours without the loss of a single American vessel. Dewey was promoted to admiral of the Navy in 1903, a rank which was created for him.

The new USS *Dewey* has the ability to conduct a wide range of operations. The ship contains a multitude of offensive and defensive weapons and will be capable of fighting air, surface, and subsurface battles simultaneously. The USS *Dewey* is an example of how naval warships have the flexibility to conduct a variety of missions.

We Vermonters are proud that another ship has been named after Admiral Dewey. I wish Godspeed to the ship and its crew.

IRAN

Mr. CASEY. Mr. President, I rise today to commemorate Nowruz, the traditional Iranian New Year, which begins with the arrival of spring on the Vernal Equinox. More than 1 million Iranian Americans in the United States as well as millions of Iranians and others around the world celebrate Nowruz, which embodies the ideals of understanding and appreciation of others. Universally, the beginning of spring is associated with rebirth.

At this festive time, when Mother Nature is beginning a new cycle and families around the world are gathering to celebrate a new calendar year, I would like to appeal to the good will of the Iranian government by calling for the immediate release of Joshua Fattal, Sarah Shourd, and Shane Bauer. These three young American hikers have spent almost 8 months in confinement in Iran’s Evin prison for allegedly crossing a poorly marked border. We are heartened that the Iranians recently allowed the three young Americans to call their families for the first time since their detention on July 31 last year. Still, we ask at the beginning of Persian New Year that Josh, Sarah, and Shane be released to celebrate a spring with their desperately concerned parents and other family members. Laura Fattal, mother of Josh, recently appealed to the Iranian authorities, asking for them “to show

compassion and allow our families to be reunited in joy and happiness as well.”

I would like to recognize the Senators from California and Minnesota, as well as Senator SPECTER, who have worked tirelessly to reunite Josh, Sarah, and Shane with their families. I hope that Supreme Leader Khamenei, in the spirit of Nowruz, will make the humanitarian gesture of immediately releasing Josh, Sarah, and Shane.

ADDITIONAL STATEMENTS

RECOGNIZING THE UNIVERSITY OF MONTANA GRIZZLIES

• Mr. BAUCUS. Mr. President, today I recognize the achievements of an outstanding college basketball team from my home State of Montana. High school and college sports are a way of life across Big Sky country. On cold winter nights in towns across the state from Libby to Lewistown and from Fort Benton to Fairview folks fill up gymnasiums to cheer on their favorite teams. The University of Montana Grizzlies have legions of devoted fans around Montana, and pack thousands into the Adams Center on the UM campus in Missoula for home games.

This season’s edition of the Griz has thrilled fans throughout, and the team is now headed for the NCAA Tournament after a thrilling come from behind win to capture the Big Sky Conference Championship on March 10. The Grizzlies showed the heart, determination, and hustle Montana athletes are known for, in clawing their way back from a 22-point deficit to defeat Weber State University on the Wildcats’ home court. Anthony Johnson turned in a performance for the ages and one that will be remembered for decades across Montana. The senior guard poured in a school and Big Sky tournament record 42 points including the winning shot. To illustrate how amazing this performance was Johnson by himself outscored Weber State 34 to 25 in the second half.

In the end it all came down to teamwork as guard Will Cherry made a stellar defensive play to stop Weber State on their last possession, and big men Derek Selvig and Brian Qvale contributed with big blocks and rebounds throughout. This was yet another illustration of how the team has pulled together all year to get big wins no matter the adversity they faced.

The Griz now move on to face the University of New Mexico Lobos in the NCAA Tournament. The Griz have had tournament success in the past, winning a first round game in 2006 despite being a heavy underdog and having a memorable run in the 1975 tournament as well. In 1975 another tremendous performance was turned in by a Grizzly as guard Eric Hays nearly led the team to an upset of defending national champion UCLA in the second round. Hays played the game of his life—he

scored 32 points to keep the Griz in the game, although they ultimately lost 67-64. Griz fans still remember Hays' amazing performance 35 years later. Eric went on to coach basketball at Hellgate High School in Missoula where he won over 350 games.

I would like to commend Wayne Tinkle, the coach of the team, athletic director Jim O'Day, and University of Montana president George Dennison for their leadership and vision in making the Grizzly athletic programs successful and teaching many dedicated student athletes life lessons as well as those on the playing fields and courts. These student athletes deserve our recognition for all the hard work they put in throughout the year.

I know that the Griz will represent the state of Montana well in the NCAA tournament and give it their all. I along with many other Griz fans across the country will be watching and cheering a famous line from the school's fight song—"Up with Montana, boys, down with the foe!"

REMEMBERING ANTHONY BROWN

• Mr. FEINGOLD. Mr. President, today I remember Anthony Brown, a Madison activist who served in many important roles, including as director of Madison's Equal Opportunities Commission. Sadly, Anthony passed away on March 13. His passing is a terrible loss for his family and friends, and for the community he loved. Anthony was so dedicated to making Madison a better place, and a more just community for everyone.

That showed through in everything he did, including his tenure at Madison's Equal Opportunities Commission and his work at the Wisconsin Housing and Economic Development Authority. Anthony's service to the community was legendary. He served on many boards, and made contributions in countless other ways. One of those contributions was his mentoring of young people, something he felt there needed to be much more of in the community. He also pushed for more opportunities for people of color in the news media in Madison, knowing what a valuable perspective they would bring to news coverage in the city.

Again and again, Anthony stood up for justice and equality. He enriched this community with his work, and I am very grateful for all he did over so many years.

Anthony had so many wonderful qualities; he was tireless, he was persistent, and above all he was an optimist. He was always positive, even in the face of very tough challenges, including the challenges he faced with his own health. That optimism is one of the many wonderful things I will remember him for.

Today my thoughts are with Anthony's family, and with everyone lucky enough to have known him. He will be deeply missed, but his work will continue to have a positive impact on

Madison and the State of Wisconsin for many years to come.●

TRIBUTE TO JIM DUPONT

• Mrs. LINCOLN. Mr. President, today I commend postal service employee Jim DuPont of Springdale, AR, who risked his life to help those in need. Hailed as a "postal hero" by his colleagues, Jim was on his way home from work when he came upon an accident involving a head-on collision between a truck and a car. Jim rushed to the scene to provide help to the drivers and passengers trapped in their vehicles.

Jim first pulled the truck's driver and passenger out of the cab through the rear window. He then ran back to rescue the driver of the second vehicle. The victims of the accident suffered serious injuries, but thankfully are on their way to recovery. Jim also was hurt, suffering a dislocated shoulder, burns and smoke inhalation.

Mr. President, I salute Jim's bravery and courage. In the face of danger, he put himself in harm's way to save lives. We should all aspire to achieve this level of selflessness and compassion for others.●

RECOGNIZING THE CITIZENS OF DEWITT

• Mrs. LINCOLN. Mr. President, today I recognize the spirit of hard work, volunteerism, and service that is on display each and every day in the city of DeWitt, in my home State of Arkansas. The DeWitt Chamber of Commerce recently honored six exemplary citizens who have contributed their time and expertise to help make their community a better place. They are: Ronda Bowen, Employee of the Year; Tommy Black of Tommy's Rexall, Employer of the Year; Sue Chapman, Civil Servant of the Year; Phyllis Fullerton, Educator of the Year; Bobby Hudspeth, Good Neighbor of the Year; and Gary Vansandt, Citizen of the Year.

I have felt a long kinship to DeWitt, one of our Delta communities not far from and very similar to my hometown of Helena. DeWitt always feels like home, and I am grateful for the friendships I have made there.

Mr. President, we should all embrace the spirit of service and volunteerism on display by these deserving individuals.●

MESSAGE FROM THE HOUSE

At 11:12 a.m., a message from the House of Representatives, delivered by Mrs. Cole, one of its reading clerks, announced that the House has passed the following bill, without amendment:

S. 1147. An act to prevent tobacco smuggling, to ensure the collection of all tobacco taxes, and for other purposes.

The message also announced that the House has passed the following bills, in which it requests the concurrence of the Senate:

H.R. 946. An act to enhance citizen access to Government information and services by establishing that Government documents issued to the public must be written clearly, and for other purposes.

H.R. 1387. An act to amend title 44, United States Code, to require preservation of certain electronic records by Federal agencies, to require a certification and reports relating to Presidential records, and for other purposes.

H.R. 3954. An act to release Federal reversionary interests retained on certain lands acquired in the State of Florida under the Bankhead-Jones Farm Tenant Act, to authorize the interchange of National Forest System land and State land in Florida, to authorize an additional conveyance under the Florida National Forest Land Management Act of 2003, and for other purposes.

H.R. 4825. An act to direct unused appropriations for Members' Representational Allowances to be deposited in the Treasury and used for deficit reduction or to reduce the Federal debt.

MEASURES REFERRED

The following bills were read the first and the second times by unanimous consent, and referred as indicated:

H.R. 1387. An act to amend title 44, United States Code, to require preservation of certain electronic records by Federal agencies, to require a certification and reports relating to Presidential records, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

H.R. 3954. An act to release Federal reversionary interests retained on certain lands acquired in the State of Florida under the Bankhead-Jones Farm Tenant Act, to authorize the interchange of National Forest System land and State land in Florida, to authorize an additional conveyance under the Florida National Forest Land Management Act of 2003, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

H.R. 4825. An act to direct unused appropriations for Members' Representational Allowances to be deposited in the Treasury and used for deficit reduction or to reduce the Federal debt; to the Committee on Rules and Administration.

MEASURES PLACED ON THE CALENDAR

The following bill was read the first and second times by unanimous consent, and placed on the calendar:

(H.R. 946. An act to enhance citizen access to Government information and services by establishing that Government documents issued to the public must be written clearly, and for other purposes.

MEASURES READ THE FIRST TIME

The following bills were read the first time:

H.R. 4851. An act to provide a temporary extension of certain programs, and for other purposes.

H.R. 4853. An act to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes.

S. 3143. A bill to provide that Members of Congress shall not receive a pay increase