

This is a great milestone and a considerable accomplishment and I take great pleasure in being able to honor the men and women of the Ridge Fire Company for their dedication and outstanding service.

For 75 years the officers, firefighters, and fire police of Ridge Fire Company have proudly and capably served and protected the thousands of citizens of northern Chester County, including the Townships of East Coventry, South Coventry, East Vincent, Warwick and West Vincent. They have always answered the call to help their neighbors in distress, whether it is putting out a fire, aiding those whose homes have flooded, or rescuing animals.

Mr. Speaker, I ask that my colleagues join me today in recognizing Ridge Fire Company on its 75th anniversary and to honor this exemplary organization for its commitment, dedication, and outstanding history of service to its community.

IN HONOR OF COLONEL DALE  
ANDERSON

**HON. DENNIS J. KUCINICH**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 8, 2011*

Mr. KUCINICH. Mr. Speaker, I stand today in honor of retired U.S. Air Force Colonel Dale Anderson, for his multi-faceted combat tour during WWII and his ongoing dedication to the development of aircraft in the decades that followed.

Mr. Anderson spent the early part of WWII as a test pilot. In 1944, he was deployed to England with, and operated tactically, the first squadron of B-17 aircraft that were developed specifically for use against German V-1 and V-2 rocket launching sites in Normandy. Mr. Anderson personally trained all flight crews of the Eighth Air Force. In 1945, he was assigned to the 99th Bomb Group in Italy, serving as Commander of the 346th Squadron and later as Deputy Group Commander. All told, Mr. Anderson has flown near 40 missions and served to advance the technology that protects our nation and pilots to this day.

Mr. Speaker and colleagues, please join me in honoring Dale Anderson for his valiant service and dedication to advancing aeronautical technology. Lastly, it is no small feat that in addition to his life of service, Mr. Anderson will turn 101 in November, and is still flying!

ENERGY TAX PREVENTION ACT OF  
2011

SPEECH OF

**HON. MICHAEL C. BURGESS**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 6, 2011*

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 910) to amend the Clean Air Act to prohibit the Administrator of the Environmental Protection Agency from promulgating any regulation concerning, taking action relating to, or taking into consideration the emission of a greenhouse gas to address climate change, and for other purposes:

Mr. BURGESS. Mr. Chair, I rise today to discuss my unwavering support for legislation this body considered on this week, and passed by large margin yesterday on this floor. Unfortunately I was detained during the final passage vote for H.R. 910, and was unable to record my support for this legislation. I wish to do so now.

For the last two years, Lisa Jackson's Environmental Protection Agency, EPA, has waged a war on the state of Texas that is destroying jobs and hampering economic growth. Texas was one of the last states hit by the recession in 2008, in large part due to its robust energy industry, with thousands of jobs connected to oil and gas exploration and production. Since taking office in 2009, President Obama has made it clear that he will do everything he can to interfere with any state using its own initiative to grow the economy and create jobs. In Mr. Obama's America, only the federal government can create jobs. We know this to be a failed experiment, yet he is still intent on doing all he can to continue to hamper the efforts of Texans to create jobs and grow the economy.

From the "flex-permitting" plan that Texas' Council on Environmental Quality (TCEQ) has had implemented for over two decades, to greenhouse gas permitting, which will destroy industry all over the state and the country, the EPA is holding up permits and stifling growth at every turn.

For these reasons, and many others, I wholeheartedly support H.R. 910. I was a co-sponsor of this legislation from the very beginning. Twice during its consideration in the House Energy & Commerce Committee, I voiced my support, and was pleased to vote to pass it out of committee and have it considered on the House floor.

I regret circumstances detained me from the vote on final passage yesterday evening. I hope, however, there is no doubt that, had I been able to be present during the vote, I would have voted in the affirmative, and continue to support his legislation without reservation.

RECOGNIZING THE 2010-2011 CONGRESSIONAL YOUTH ADVISORY COUNCIL FOR 500 HOURS OF OUTSTANDING SERVICE TO THE COMMUNITY—MITCHELL POWELL

**HON. SAM JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 8, 2011*

Mr. SAM JOHNSON. of Texas. Mr. Speaker, it is my pleasure and privilege to inform the Members of the United States House of Representatives that the students of the 2010-2011 Congressional Youth Advisory Council, CYAC, from the Third District of Texas have completed a total of 500 community service hours, fulfilling and far surpassing the requirements of their assigned CYAC in the Community service project.

This year 46 students from public, private, and home schools in grades 10 through 12 made their voices heard by joining CYAC. As the Third District's young ambassadors to Congress, these bright high school students met with me on a quarterly basis to discuss current events and public policy. These im-

pressive young people recognize an important truth: the heart of public service is found when giving back to the community. CYAC students volunteered their time and talents with over 30 organizations including Adopt-A-Highway, Habitat for Humanity, Meals on Wheels, Teen Court, and the USO, to name a few. As one student shared, "CYAC in the Community has allowed me to realize my calling to serve those in the U.S. Armed Forces." I am beyond thrilled that CYAC has helped students unleash their full potential and chase their dreams.

President George H.W. Bush once said, "A volunteer is a person who can see what others cannot see; who can feel what most do not feel. Often, such gifted persons do not think of themselves as volunteers, but as citizens—citizens in the fullest sense: partners in civilization."

With this statement as a benchmark, I am proud to congratulate the members of the 2010-2011 Congressional Youth Advisory Council for showing themselves to be outstanding young citizens of this nation. It is my privilege to submit summaries of their work to the CONGRESSIONAL RECORD to be preserved for posterity and antiquity. To these young public servants, thank you, and keep up the great work! I salute you!

A copy of each submitted student summary follows:

For my CYAC project, I volunteered at two places around my TAMS community: the TAMS Tournament and Calhoun Middle School. Through my volunteering for TAMS Tournament, I learned a great deal about the level of responsibility and coordination that is required to run a large event. I donated 9 hours of time to proctor, run, grade, and guide at the event. I met many new people from across the state, and proudly represented my community. Through my volunteering experience at Calhoun Middle School, I learned a great deal about people who do not live under such fortunate circumstances as I have been blessed with. I got the opportunity to meet and work with children who come from rougher areas, and to help these children grow and provide a good example for their future. I also got to give the teachers at Calhoun a hand in their administrative activities. I learned to appreciate my own economical safety, and the lifestyle that that safety implies. These volunteering experiences have helped me become a more active and aware member of my community. I found them both instructive and thoroughly enjoyable.

—Mitchell Powell

INTRODUCTION OF FAMILY MEDICAL LEAVE ENHANCEMENT ACT

**HON. CAROLYN B. MALONEY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 8, 2011*

Mrs. MALONEY. Mr. Speaker, at a time when the American people are asking Congress to help create more jobs, it is equally important to put in place policies that create a positive workplace environment. That is why today I am introducing the Family Medical Leave Enhancement Act.

Eighteen years ago, President Clinton signed into law the Family and Medical Leave Act (FMLA, P.L. 103-3), legislation that allows employees to take time off from work to care

for a new baby or sick family member. Federal workplace policies have not kept pace with the growing need to fit work commitments with the sometimes conflicting needs of children and elderly parents. This is especially so given the continued increase of women in the workforce. It's time to enhance this landmark legislation.

In our current economic recovery, many families are finding both their budgets and their time strained. The legislation I introduced today would enhance the FMLA by providing up to 24 hours of unpaid Parental Involvement and Family Wellness leave (during any 12-month period), which will allow parents and grandparents to go to parent-teacher conferences or to take their children, grandchildren or other family members to the doctor for regular medical or dental appointments. The bill also expands coverage to allow employees in companies with more than 25 employees to take family and medical leave.

If we as a country truly value families, then we need new policies and investments that support our working families. I urge my colleagues to support this legislation.

#### PERSONAL EXPLANATION

#### HON. GUS M. BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 8, 2011*

Mr. BILIRAKIS. Mr. Speaker, on rollcall No. 249, I was inadvertently detained. I have been a strong opponent of the EPA's push to regulate emissions—a move that would effectively impose an energy tax on already struggling families. I am pleased that H.R. 910 passed the U.S. House decisively and I look forward to its passage in the U.S. Senate. Had I been present, I would have voted “yea.”

#### HONORING THE CARTERSVILLE PURPLE HURRICANES BASEBALL CLUB

#### HON. PHIL GINGREY

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 8, 2011*

Mr. GINGREY of Georgia. Mr. Speaker, I am proud to rise today to honor the Cartersville Purple Hurricanes baseball club, which has been named the Program of the Decade by the Georgia Dugout Club and is being honored as such on Monday, April 11th.

Having won 8 Region titles and 5 State Championship titles, what a decade it has been for the Purple Hurricanes. Throughout their reign of dominance, this team has consistently performed at an extraordinarily high level. The Purple Hurricanes won 60 consecutive Region games from 2005–2010, 33 consecutive playoff games from 2001–2004, and 76 playoff games in the decade. They finished the 2007 season ranked number 9 in the Nation by Baseball America, and in 2009 finished ranked number 7 by the USA Today. Many players from this program have gone on to excel at the next level, and 7 Cartersville players have been selected in the Major League Draft during this tenure.

Mr. Speaker, I would like to congratulate Coach Stewart Chester, who has been leading

the Cartersville program throughout their decade of dominance, and I ask all of my colleagues to join me in congratulating the Cartersville Purple Hurricanes on this momentous occasion.

IN HONOR OF HAROLD S.  
STRATTON

#### HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 8, 2011*

Mr. KUCINICH. Mr. Speaker, I stand in honor of Harold S. Stratton for his service to our country in WWII and for his work with engineering outfits in their effort to rebuild parts of Europe following the war.

Harold served with the 9th Armored Division, Company B, 6th Army Infantry Battalion. After crossing the Rhine River and engaging German resistance, Harold was wounded when mortar shells peppered the trees and landscape around his company. After a month long recovery in Liège, Belgium, Harold returned to his outfit which had moved to Czechoslovakia where he served out the end of the war and then began work rebuilding airfields with the engineering core. He was awarded the Purple Heart and is one of three Stratton brothers to serve in WWII along with 1st Lieutenant Royal Stratton and Sergeant Leighton Stratton.

Mr. Speaker and colleagues, please join me in honoring Harold S. Stratton and the Stratton brothers for their collective service to our country and for embodying the character and mettle that has come to define members of our “greatest generation.”

#### THE INTRODUCTION OF THE “BUSINESS ACTIVITY TAX SIM- PLIFICATION ACT”

#### HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 8, 2011*

Mr. GOODLATTE. Mr. Speaker, I rise today to introduce, along with Representative BOBBY SCOTT of Virginia, the Business Activity Tax Simplification Act. This bipartisan legislation will 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 technology 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, over 50 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, the scope of Public Law 86–272 only extended to tangible personal property. Our nation’s economy has changed dramatically over the past 50 years, and this outdated statute needs to be modernized.

The Business Activity Tax Simplification Act 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