

the tensions that have existed on the island of Cyprus for decades, the two sides have maintained a largely peaceful existence. Let us hope that a peaceful, prosperous, long-term solution can be found for the future of Cyprus.

INTRODUCTION OF A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO DISALLOW A DEDUCTION FOR AMOUNTS PAID OR INCURRED BY A RESPONSIBLE PARTY RELATING TO A DISCHARGE OF OIL

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. HASTINGS of Florida. Mr. Speaker, today Exxon announced annual earnings of \$41.1 billion, a 35 percent increase from the previous year. Recently, ConocoPhillips announced \$12.4 billion profits for 2011. Chevron's earnings for the year also rose 41 percent to \$26.9 billion. These enormous figures indicate that these global corporations no longer need charity from the United States government. For this reason, I rise today to introduce a bill that has been needed at least since the Exxon Valdez spilled 750,000 barrels of oil into Prince William Sound. My bill closes a loophole that permits these big oil companies to pad their bottom lines with tax deductions for cleaning up their oil spills. While the high price of gasoline continues to burden American families, oil companies are raking in such huge profits. Why should the American taxpayer pay for what the oil companies are supposed to do anyway?

Through clever accounting, a big oil company can actually deduct from its tax liability the money it spends cleaning up after an oil spill as an "ordinary cost of doing business." These big oil companies used to pay their fair share of taxes on their massive profits. Corporate taxes used to account for 40 percent of Federal revenues, but that now has fallen to around 7 percent, with many companies paying no taxes at all. At the same time that families, as well as Federal, State and local governments, are tightening their budgets, we're letting big oil and gas companies profit from valuable tax revenue that they don't deserve.

The Joint Committee on Taxation estimates that closing this loophole in the tax code will save the American taxpayer an average \$1.3 billion per year. With massive cuts to hundreds of essential programs and organizations dedicated to ensuring access to education, affordable health care, homeownership assistance, unemployment insurance, veterans benefits, loans for small businesses, food assistance to prevent hunger, support for farmers growing essential crops, and a middle class that is struggling more than ever, that billion dollars per year would ensure that these programs are not losing tax dollars because exceedingly wealthy companies are reaping the benefits. By eliminating a loophole that lets the largest oil and gas companies benefit from their own mistakes, this bill makes the tax code fair again for hardworking Americans and will put our country on track to develop a clean, sustainable, and sensible energy policy.

These tax dollars are not lost only when there's a rare catastrophic spill like the BP

Deepwater Horizon or Exxon Valdez. In fact, oil spills happen all the time and oil companies can just write off the costs. Right now, there's a Chevron gas rig blowout burning at 1400 degrees Fahrenheit off the coast of Nigeria that Chevron has been unable to extinguish for over a week. Two people are dead and there is a sheen in the water. There were also recent blowouts at the Macondo well in the Gulf, the Montara well in the Timor Sea, as well as major accidents and spills in Bohai Bay, China and off the coast of Brazil.

I believe the tax code should reflect our country's need to end our reliance on fossil fuels by discouraging blowouts and oil spills and providing incentives for responsible and efficient energy use, and sustainable, clean energy sources.

We can no longer afford a 20th century energy policy when the rest of the world is well into the 21st century. From the Keystone pipeline debate to subsidies for oil and gas companies, our antiquated energy policy is reflected in our outdated tax code containing many provisions that have long since outgrown their usefulness. My bill will put our country on the right track.

Finally, Mr. Speaker, the Internal Revenue Service (IRS) defines an "ordinary business expense" as a cost that is both ordinary and necessary. Why are we allowing the cost of an oil spill to be treated as ordinary as purchasing a stapler or paying a phone bill? An oil spill should not be ordinary. From a fiscal standpoint, from a policy standpoint, and from a moral standpoint, even a small oil spill is an extraordinary and terrible mistake with far-reaching consequences. Oil and gas corporations should not be allowed to benefit from their own extraordinary mistakes at the expense of the American taxpayer.

I urge my colleagues to support a 21st century energy policy, and a sensible tax code by supporting this bill.

HONORING THE SAINT FRANCIS
BORGIA HIGH SCHOOL
CHEERLEADING SQUAD

HON. BLAINE LUETKEMEYER

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. LUETKEMEYER. Mr. Speaker, I rise today to ask my colleagues to join me in congratulating the Saint Francis Borgia High School cheerleading squad on its state championship.

On October 1, 2011, the squad took first place in the Class 4 division small at the Missouri Cheerleading Coaches Association's state competition. They competed against 16 other terrific teams, but with all their training and preparation, they were able to claim the number one spot. These young women and their coaches should be commended for all their hard work and dedication.

I ask that you join me in recognizing the tremendous effort of the Saint Francis Borgia High School's cheerleaders and congratulating them on a job well done.

A TRIBUTE TO FRANKIE MUSE FREEMAN, NATIONALLY-ACCLAIMED CIVIL RIGHTS ATTORNEY, PUBLIC EDUCATION ADVOCATE, SOCIAL JUSTICE CHAMPION

HON. WM. LACY CLAY

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. CLAY. Mr. Speaker, I rise today to pay tribute to a great American—a nationally acclaimed civil rights attorney, public education advocate and a true champion of social justice . . . my dear friend and constituent, Frankie Muse Freeman.

Frankie Freeman has been a practicing attorney in state and federal courts for more than 60 years. After graduating Hampton Institute and Howard University Law School, she began her career serving the state of Missouri and the City of St. Louis. During this time she helped the NAACP in the case of Brewton v. St. Louis Board of Education, and later represented the NAACP in the landmark case, Davis v. the St. Louis Housing Authority, which ended racial discrimination in public housing.

In 1964, President Lyndon Johnson appointed Frankie Freeman as the first female member of the U.S. Civil Rights Commission.

From 1967–1971, Frankie Muse Freeman served with distinction as the 14th National President of Delta Sigma Theta Sorority, Inc. During this turbulent time period, she used her talents and skills as an attorney to enhance the Sorority's efforts to gain full civil rights for African-Americans. She spoke out often and effectively for social action and ensured that the Sorority continued to lead efforts to secure human rights for all people. She also used her tenure as National President to lead the Sorority in supporting the college education of a record breaking number of African-American students.

Last July, Ms. Freeman became the 96th recipient of the coveted Spingarn Medal, the highest honor bestowed on a citizen by the NAACP. In the official announcement issued by the NAACP Board of Directors Chairman Roslyn M. Brock, she noted, "Frankie Muse Freeman has dedicated her life's work to the civil rights movement. She broke down barriers as a member of the NAACP's brain trust during the 1950s and as the first woman to serve on the U.S. Commission on Civil Rights. Her determination to end racial discrimination in American society for more than half a century serves as an inspiration to us all."

Mr. Speaker, Frankie Freeman has been a personal mentor of mine for almost 30 years. Her inspired advocacy laid the groundwork for the Federal Voting Rights Act, ended racial discrimination in public housing, and provided dedicated oversight of the St. Louis Public Schools and the voluntary desegregation plan. She is truly a national treasure and is most deserving of congressional recognition. I urge my colleagues to join me in honoring her remarkable service to the United States, the State of Missouri and the St. Louis community.

VOTING RIGHTS DISENFRANCHISEMENT AND SUPPRESSION

HON. FREDERICA S. WILSON

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Ms. WILSON of Florida. Mr. Speaker, today I rise to voice my strong opposition to the legislative efforts across the nation aimed at suppressing voter turnout. Democracy is not a spectator sport. It is something we should encourage every American to engage in. A vibrant democracy is a healthy democracy, and back home in my district we take that lesson to heart. I come from Miami, one of the most vibrant cities in the world, and I intend to keep it that way. Unfortunately, some of my former colleagues in the state legislature feel differently and are doing their best to ensure that some people don't enjoy the same access to the polls this November as they did last November.

In Florida, we have enacted a series of changes to our voting laws, and I wanted to make this Chamber aware of them. I want you to hear personally, Mr. Speaker, the reasons why I feel that these new laws are not only uncalled for, but a detriment to American democracy. I feel that the letter the NAACP Legal Defense & Educational Fund, the Florida Conference of Black State Legislators, and the Florida State Conference of the NAACP submitted to Chris Herren of the Department of Justice on June 17, 2011 regarding the voting changes in Florida states my feelings clearly and succinctly. I'd like to read that letter for you now, Mr. Speaker:

JUNE 17, 2011.

COMMENT UNDER SECTION 5 OF THE VOTING RIGHTS ACT

Re: Section 5 Submission No. 2011-2187 (Submission by the State of Florida Regarding Omnibus Elections Law Bill, Laws of Florida 2011, Chapter 2011-40)

CHRIS HERREN,

Chief, Voting Section, Civil Rights Division, Room 7254-NWB, U.S. Department of Justice, 950 Pennsylvania Ave., N.W., Washington, DC.

DEAR MR. HERREN:

INTRODUCTION

The NAACP Legal Defense & Educational Fund, Inc. (LDF), the Florida Conference of Black State Legislators, and the Florida State Conference of the NAACP, urge the Attorney General to object to the pending Section 5 submission of the State of Florida's omnibus elections law bill, Laws of Florida, Chapter 2011-40 / HB 1355 (hereinafter "Chapter 2011-40"), which provides for, inter alia: (1) a reduction in the number of days for early voting from 14 days to 8 days; (2) a requirement that registered voters who have moved between counties cast provisional ballots rather than regular ballots; and (3) unprecedented restrictions on volunteer third-party voter registration efforts. The state has failed to meet its burden of showing either that Chapter 2011-40 will not have a retrogressive effect, or that its adoption was free of discriminatory purpose.

Each of the measures described above will have a retrogressive effect on minority voting rights. Moreover, Chapter 2011-40 was enacted despite strong and measured concerns presented by a majority of members of the Florida Conference of Black State Legislators about the bill, and the justifications proffered by the State do not help the State

satisfy its burden of showing the absence of discriminatory purpose.

ANALYSIS

I. BACKGROUND

The implementation of all proposed statewide voting changes in Florida is subject to the requirements of Section 5 of the Voting Rights Act, 42 U.S.C. 1973c(a). Because five counties in Florida are covered by Section 5 (Collier, Hardee, Hendry, Hillsborough, and Monroe Counties), statewide voting changes in Florida are subject to Section 5's preclearance requirements. See *Lawyer v. Dep't of Justice*, 521 U.S. 567, 570 (1997) (Section 5 applies to statewide voting changes in Florida); see also *Lopez v. Monterey County*, 525 U.S. 266, 283-84 (1999) (statewide voting changes are subject to Section 5 review where a state is partially covered by Section 5).

Laws of Florida, Chapter 2011-40, the Omnibus Elections Law Bill that is the subject of this Section 5 submission, was signed into law by the Governor of Florida on May 19, 2011, and submitted for review to the Department of Justice pursuant to Section 5 on June 8, 2011. See Section 5 Submission No. 2011-2187.

RETROGRESSIVE EFFECT

Section 5 prohibits voting changes that would result in "a retrogression in the position of racial minorities with respect to their effective exercise of the electoral franchise." *Beer v. United States*, 425 U.S. 130, 141 (1976). This Comment Letter focuses on the retrogressive effect of three provisions of Chapter 2011-40: (1) reductions in Florida's early voting period; (2) new provisional ballot requirements for registered voters who move across county lines; and (3) new restrictions with attendant penalties on third party organizations engaged in independent voter registration efforts. As documented below, each of these proposed voting changes will have a retrogressive effect.

A. Early Voting

Section 39 of Chapter 2011-40 ("Section 39") amends Florida Statutes section 101.657(1) to reduce the number of early voting days from 14 to 8, and gives local supervisors of elections discretion over early voting hours, changing the hours that early voting sites must operate from a mandatory 8 hours per day (other than weekends), to a discretionary range of 6 to 12 hours per day. Thus, Section 39 not only essentially eliminates the first week of early voting in Florida, by decreasing the total number of days of early voting from the benchmark practice of 14 early voting days to only 8 days, it also makes possible a reduction in total hours of early voting from a mandatory 96 hours to a minimum of only 48 hours. Moreover, by providing for wide discretion in early voting hours, Section 39, as compared to the benchmark practice, will likely result in substantial inconsistency in early voting hours across the 5 covered counties, risking confusion amongst minority voters in these areas.

Significantly, African Americans make up a disproportionate percentage of early voters in Florida's covered counties. African Americans constitute only 12.15% of the voting age population in the five covered jurisdictions in Florida, but were 18.86% of early voters during the 2008 General Election, with over 41,000 African Americans voting early.

Additionally, Section 39 essentially eliminates the first week of early voting, which will have a clear retrogressive effect on minority voters in the covered counties. During the first week of early voting in the 2008 General Election, African Americans constituted an even higher percentage of early voters, 20.08% in the covered counties.

A total of over 17,000 African Americans voted during the first week of early voting in

the covered counties during the 2008 General Election. We note that the percentages vary from county to county, and, as the table above demonstrates, Hillsborough County featured the highest level of racial disproportionality among voters during the first week of early voting in the 2008 General Election, with African Americans constituting only 14.63% of the voting age population, but 27.70% of early voters.

The figures in our independent analysis are confirmed by at least one news report indicating that, during the 2008 general election, African Americans were 22% of voters during the first week of early voting in Florida statewide, despite being only 13% of the Florida electorate. Overall, nearly 54% of Florida's African-American voters in 2008 voted at early-voting sites. In other words, African Americans were significantly over-represented in the pool of early voters overall, and were much more likely than white voters to take advantage of the first week of early voting. Under Section 39, however, the first week of early voting would be eliminated, and the total number of mandatory early voting hours potentially reduced substantially, with inevitable retrogressive effects.

It is unsurprising that, as a group, African-American voters have taken advantage of the access currently afforded by the existing early voting period in Florida, given that, as this Department has noted, minorities in the Section 5-covered counties in Florida have lower rates of vehicle ownership and therefore benefit from the flexibility afforded by a wider range of early voting days. More recent Census data shows that 17.6% of African Americans in Florida's covered counties live in homes without a vehicle, as compared to only 4.8% of whites. These disparities in access to transportation mean that African American voters are more likely to encounter greater difficulties obtaining transportation on Election Day, such that an elimination of early voting days would substantially curtail existing levels of access to the polls with a resulting retrogressive effect on minority voters.

These concerns were confirmed by Leon Russell of the Florida State Conference of the NAACP. Mr. Russell stated the Florida NAACP's Get-Out-the-Vote efforts will likely "be impacted by" Section 39. He added that the benchmark practice of two weeks of early voting is essential because

[t]wo weeks provided folks with options and allowed them to coordinate voting with other reasons for being in the vicinity of an early voting location. Even though you may provide the same number of hours of operation, those hours don't automatically equate to the same opportunity. With a limited number of locations, time of day and transportation are important.

Joyce Russell, African-American Affairs Liaison for the Hillsborough County Government, echoed these concerns. She stated, "[t]he fact that [the proposed law is] going to shorten [early voting] is going to affect African-American voters" in Hillsborough County, where many African-American voters "work different hours of the day, so they can't always get into the regular voting hours. Many have non-traditional working hours." She noted that in Hillsborough County, "[w]e've seen African-American voter participation soar because of the early voting days." Ms. Russell stated that a longer early voting period "gives you more flexibility" for transportation, explaining that "Black churches have gotten involved" in helping African-American voters get to the polls, and that it is "easier to arrange church buses on a Saturday" than it is on Election Day.