

APPRECIATING PROSECUTOR
BENJAMIN FERENCZ

HON. JOE WILSON

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Monday, April 17, 2023

Mr. WILSON of South Carolina. Mr. Speaker, today I am grateful to honor the life of Prosecutor Benjamin Ferencz and offer my sympathy to his family. I along with Congresswoman LOIS FRANKEL, co-led H.R. 6015, the Benjamin Berell Ferencz Congressional Gold Medal Act, which provided for the award of a Congressional Gold Medal to Mr. Ferencz in recognition of his service to the United States and the international community during the post-World War II Nuremberg trials and his lifelong advocacy for international criminal justice and the rule of law. The bill unanimously passed the House on May 10, 2022, and was signed into law in December. I am grateful for Mr. Ferencz's outstanding service and dedication to achieving international justice. I include in the RECORD the following obituary for Prosecutor Benjamin Ferencz:

In 2011, at the age of 92, the diminutive but indomitable Benjamin Ferencz rose to deliver the closing prosecution speech at the first trial ever heard before the international criminal court (ICC) in The Hague. Wearing black robes and a starched white neck band, the veteran lawyer, who had prosecuted Nazi mass murderers at the Nuremberg war crimes trials more than 60 years earlier, saluted a "historic moment in the evolution of international criminal law".

Granting Ferencz, who has died aged 103, the honour of appearing on the prosecution team—in the trial of a Congolese warlord—acknowledged the extraordinary role he had played in advancing the cause of international justice. The last surviving Nuremberg prosecutor, he had dedicated his life to campaigning, successfully, for the establishment of a permanent court—the ICC—to try the world's most serious crimes and for laws establishing the crime of aggression. Guided by his motto, "Law, Not War", Ferencz was still giving television interviews last year—arguing that those responsible for atrocities in Ukraine must be brought to trial.

His reputation rested on two criminal trials he conducted at the age of 27 before US military courts sitting at Nuremberg in 1947 after the second world war. At the time, he had no previous experience leading courtroom prosecutions.

His first case was against SS officers who organized the Einsatzgruppen mobile death squads operating in Nazi-occupied eastern Europe. An estimated two million people were shot or beaten to death and their bodies dumped in pits; the majority of the victims were Jewish.

The documentary evidence Ferencz assembled was so persuasive that he did not need to rely on witnesses. Opening his argument, Ferencz declared: "Vengeance is not our goal . . . we ask this court to affirm by international penal action man's right to live in peace and dignity." It was later dubbed the biggest murder trial in history.

Twenty-two of the 24 Einsatzgruppen defendants were found guilty of crimes against humanity. Fourteen were sentenced to death and four eventually hanged. Ferencz had not requested the death penalty.

His second Nuremberg trial, in which he appeared as special counsel, involved the Krupp armaments group, whose directors were accused of crimes against humanity and exploitation of 100,000 slave labourers.

Eleven directors were found guilty and served prison terms of between three and 12 years.

Ferencz was born in a Transylvanian village, Somcuta Mare, which was then in Hungary and later became part of Romania. Shortly afterwards his parents, Sarah (nee Schwartz) and Joseph Ferencz, fled with their two children to the US to escape anti-semitism.

Benjamin was raised in the Hell's Kitchen district of New York, an area then renowned for poverty and crime. He won a scholarship to Harvard law school, where he researched war crimes. In 1943, he enlisted as a soldier and fought his way from the Normandy beaches to the Battle of the Bulge. His legal experience resulted in his being called into General George Patton's headquarters, where he was reassigned as a war crimes investigator. In Buchenwald and other concentration camps, he saw piles of corpses and emaciated survivors. His first target, he later recalled, was to seize the death records and correspondence that provided the evidence used at Nuremberg. He was discharged after the war and returned to New York to practice law and marry Gertrude Fried. In 1946, however, he was recruited to join the American war crimes unit at the Nuremberg trials.

The couple spent the next decade in Germany, where four children were born and Ferencz worked alongside General Telford Taylor, lead prosecutor at the U.S. military tribunals. When the trials finished in 1949, Ferencz coordinated reparations claims for Jewish survivors' groups.

In 1956, he returned to New York and opened a law firm with Taylor, but later turned his attention to campaigning for a permanent international criminal court. He wrote legal and popular books, the last of which, *Make It Count*, an autobiography, was published earlier this year. One of Ferencz's greatest regrets was that the US consistently refused to ratify the ICC agreement and, in his words, repeatedly "tried to kill the idea".

International recognition of Ferencz's contribution came towards the end of his life. In his 90s, a path alongside the international court of justice in The Hague was named after him and a bench set up with the motto *Law, Not War*.

Ferencz identified the problem that international criminal law is a patchwork where offenders who commit atrocities often escape justice because many states have still not ratified international court statutes. His response was "Never give up!"

"He was inspiring precisely because in the face of all the horror, he somehow managed to be optimistic," Philippe Sands, professor of international law at University College, London, said.

Sir Geoffrey Nice, a war crimes prosecutor at the international criminal court for the former Yugoslavia, who also cooperated with Ferencz, paid tribute to the way in which he "turned the traumas he experienced . . . into an enduring determination to learn and teach from them".

Gertrude died in 2019. He is survived by his son, Don, who continued his father's work developing international jurisdiction for the crime of aggression, three daughters, Nina, Robin and Keri, and three grandchildren.

Benjamin Berell Ferencz, war crimes prosecutor, born 11 March 1920; died 7 April 2023.

INTRODUCTION OF THE SMALL
BUSINESS TAX EQUITY ACT

HON. EARL BLUMENAUER

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Monday, April 17, 2023

Mr. BLUMENAUER. Mr. Speaker, today I introduced the Small Business Tax Equity Act. This legislation would create an exception to Internal Revenue Code Section 280E that allows businesses operating in compliance with state laws to take business-related deductions associated with the sale of marijuana just like any other legal business.

U.S. cannabis laws are broken and woefully outdated. Section 280E of the federal tax code prohibits anyone engaged in the purchase or sale of Schedule I or Schedule II substances from deducting their business expenses from their taxes. To date, 38 states have legalized medical or adult use marijuana in some form. However, marijuana is currently a Schedule I substance under federal law and therefore businesses operating in compliance with state law are not allowed to deduct the ordinary expenses of running a small business, like rent, utilities, and payroll. They cannot claim the Work Opportunity Tax Credit if they hire a veteran; they cannot depreciate their American-made irrigation equipment; and they cannot take any credit or deduction relating to construction or operation costs if they want to revitalize a building for their operations.

Prohibiting marijuana businesses from deducting their business expenses means that marijuana businesses often pay federal income tax rates that are orders of magnitude higher than non-marijuana businesses. Disallowing business expense deductions creates a disproportionate burden that can put small dispensaries out of business and prevents many small businesspeople from entering the industry in the first place.

The Small Business Tax Equity Act will finally allow state regulated marijuana businesses to deduct their business expenses on their federal taxes, restoring equity with other legal businesses and helping make the legal cannabis competitive.

I look forward to working with the original cosponsors, Representatives JOYCE, LEE, and MACE and my colleagues in the House and Senate to enact this legislation and end the harmful prohibition on tax deductions for state-legal cannabis businesses.

SENATE COMMITTEE MEETINGS

Title IV of Senate Resolution 4, agreed to by the Senate of February 4, 1977, calls for establishment of a system for a computerized schedule of all meetings and hearings of Senate committees, subcommittees, joint committees, and committees of conference. This title requires all such committees to notify the Office of the Senate Daily Digest—designated by the Rules Committee—of the time, place and purpose of the meetings, when scheduled and any cancellations or changes in the meetings as they occur.

As an additional procedure along with the computerization of this information, the Office of the Senate Daily Digest will prepare this information for

printing in the Extensions of Remarks section of the CONGRESSIONAL RECORD on Monday and Wednesday of each week.

Meetings scheduled for Tuesday, April 18, 2023 may be found in the Daily Digest of today's RECORD.

MEETINGS SCHEDULED

APRIL 19

9:30 a.m.

Committee on Armed Services
Subcommittee on Cybersecurity

To hold hearings to examine artificial intelligence and machine learning applications to enable cybersecurity.

SR-222

Committee on Armed Services

Subcommittee on Emerging Threats and Capabilities

To hold closed hearings to examine the mission, activities, oversight, and budget of the All-Domain Anomaly Resolution Office; to be immediately followed by an open session in SR-232A.

SVC-217

10 a.m.

Committee on Appropriations

Subcommittee on State, Foreign Operations, and Related Programs

To hold hearings to examine proposed budget estimates and justification for fiscal year 2024 for the United States Agency for International Development.

SD-138

Committee on Environment and Public Works

To hold hearings to examine the President's proposed budget request for fiscal year 2024 for the Nuclear Regulatory Commission.

SD-406

Committee on Finance

To hold hearings to examine the President's proposed budget request for fiscal year 2024 for the Internal Revenue Service and the IRS's 2023 tax filing season.

SD-215

Committee on Foreign Relations

To hold hearings to examine PEPFAR at 20, focusing on achieving and sustaining epidemic control.

SD-419

Committee on the Judiciary

To hold hearings to examine holding Russian kleptocrats and human rights violators accountable for their crimes against Ukraine.

SH-216

10:30 a.m.

Committee on Appropriations

Subcommittee on Military Construction, Veterans Affairs, and Related Agencies

To hold hearings to examine proposed budget estimates and justification for fiscal year 2024 for military construction and family housing.

SD-124

12 noon

Committee on Agriculture, Nutrition, and Forestry

Subcommittee on Food and Nutrition, Specialty Crops, Organics, and Research

To hold hearings to examine SNAP and other nutrition assistance in the Farm Bill.

SR-328A

1:30 p.m.

Committee on Armed Services

Subcommittee on Readiness and Management Support

To hold hearings to examine military construction, energy, installations, environmental, and base closure programs in review of the Defense Authorization Request for fiscal year 2024 and the future years defense program.

SR-232A

2:15 p.m.

Committee on Appropriations

Subcommittee on Agriculture, Rural Development, Food and Drug Administration, and Related Agencies

To hold hearings to examine proposed budget estimates and justification for fiscal year 2024 for the Food and Drug Administration.

SD-124

3:45 p.m.

Committee on Veterans' Affairs

To hold hearings to examine veterans consumer protection, focusing on preventing financial exploitation of veterans and their benefits.

SR-418

APRIL 20

8 a.m.

Committee on Armed Services

To hold a closed session in SVC-217; to be immediately followed by an open hearing to examine the posture of United States Indo-Pacific Command and United States Forces Korea in review of the Defense Authorization Request for fiscal year 2024 and the future years defense program.

SD-G50

9:30 a.m.

Special Committee on Aging

To hold hearings to examine dismantling barriers and building economic resilience for older workers.

SD-106

10 a.m.

Committee on Agriculture, Nutrition, and Forestry

Subcommittee on Conservation, Climate, Forestry, and Natural Resources

To hold hearings to examine the Farm Bill, focusing on making conservation programs work for farmers and ranchers.

SR-328A

Committee on Appropriations

Subcommittee on Transportation, Housing and Urban Development, and Related Agencies

To hold hearings to examine proposed budget estimates and justification for fiscal year 2024 for the Department of Housing and Urban Development.

SD-192

Committee on Energy and Natural Resources

To hold hearings to examine the President's proposed budget request for fiscal year 2024 for the Department of Energy.

SD-366

Committee on Health, Education, Labor, and Pensions

To hold hearings to examine the nomination of Julie A. Su, of California, to be Secretary of Labor.

SD-430

Committee on Homeland Security and Governmental Affairs

To hold hearings to examine Government Accountability Office's 2023 High Risk List, focusing on recommendations for reducing waste, fraud, and abuse.

SD-562

APRIL 25

3:30 p.m.

Committee on Appropriations

Subcommittee on Legislative Branch

To hold hearings to examine proposed budget estimates and justification for fiscal year 2024 for the Sergeant at Arms and Doorkeeper of the Senate and the United States Capitol Police.

SD-124

APRIL 26

10 a.m.

Committee on Environment and Public Works

To hold hearings to examine opportunities to improve project reviews for a cleaner and stronger economy.

SD-406

APRIL 27

9:30 a.m.

Committee on Environment and Public Works

Subcommittee on Chemical Safety, Waste Management, Environmental Justice, and Regulatory Oversight

To hold hearings to examine impacts of plastic production and disposal on environmental justice communities.

SD-406

MAY 3

10 a.m.

Committee on Environment and Public Works

To hold hearings to examine the 2024 U.S. Army Corps of Engineers budget and implementation of Water Resources Development Act of 2022.

SD-406

POSTPONEMENTS

APRIL 19

2:30 p.m.

Select Committee on Intelligence

To receive a closed briefing on certain intelligence matters.

SH-219