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 em-
ployees in companies with more than 25 employ-
ees 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 col-
leagues 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 rolloca No. 249, I was inadvertently detained. I have been a strong opponent of the EPA’s push to regu-
late 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, which a decade it has been for the Purple Hurricanes. Throughout their reign of dominance, this team has con-
sistently performed at an extraordinarily high level. The Purple Hurricanes won 60 consecu-
tive Region games from 2005–2010, 33 consecu-
tive playoff games from 2001–2004, and 76 playoff games in the decade. They finished the 2007 season ranked number 9 in the Na-
tion 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 play-
ers 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 col-
leagues to join me in congratulating the Cartersville Purple Hurricanes on this moment-
ous 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 en-
geineering outfits in their effort to rebuild parts of Europe following the war.

Harold served with the 9th Armored Divi-
sion, Company B, 6th Army Infantry Battalion. After crossing the Rhine River and engaging German resistance, Harold was wounded when mortar shrapnel perforated the trees and landscape around his company. After a month long recovery in Liége, Belgium, Harold re-
turned to his outfit which had moved to Czechoslovakia where he served out the end of the war and then began work rebuilding air-
fields 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 patriotic 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 SIMPLIFICATION 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 transactions that occur outside of the state where the business activities involved are conducted. As a result, businesses’ activities involved the solicitation and completion of orders for sales. However, the scope of Public Law 86–272 set clear, uniform standards for when businesses shy away from expanding their business activity taxes from businesses located in other states, even though those business receive no appreciable benefits from the taxing jurisdiction and even though the Su-
preme Court has ruled that the Constitution prohibits a state from imposing taxes on busi-
esses that lack substantial connections to the state. This has led to uncer-
tainty, generated contentious, widespread lit-
gation, 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 be-
come 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 esca-
late.

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. How-
ever, 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 modern-
ized.

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 are 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 busi-
nesses. 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 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 Su-
preme Court has ruled that the Constitution prohibits a state from imposing taxes on busi-
esses that lack substantial connections to the state. This has led to uncer-
tainty, generated contentious, widespread lit-
gation, 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 be-
come 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 esca-
late.

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. How-
ever, 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 modern-
ized.

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 are 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 busi-
nesses. 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
tax burdens that hinder small businesses and ultimately overall economic growth and job creation.

Unfortunately, small businesses are often the hardest hit when aggressive states and localities impose excessive tax burdens on out-of-state companies. These businesses do not have the resources to hire the teams of lawyers that many large corporations devote to tax compliance, and they are more likely to halt expansion to avoid uncertain tax obligations and litigation expenses.

The clarity that the Business Activity Tax Simplification Act will bring will ensure fairness, minimize litigation, and create the kind of legally certain and stable business climate that frees up funds for businesses of all sizes to make investments, expand interstate commerce, grow the economy and create new jobs.

At the same time, this legislation will protect the ability of states to ensure that they are fairly compensated when they provide services to businesses that do have physical presences in the state.

I urge my colleagues to support this important legislation.

IN REMEMBERANCE OF MARY HOLT

HON. DENNIS J. KUCINICH
OF OHIO
IN THE HOUSE OF REPRESENTATIVES
Friday, April 8, 2011

Mr. KUCINICH. Mr. Speaker, I rise today in remembrance of Mary Holt, who was a dedicated neighbor to her community and a pioneer for many.

Mary was born Asheville, North Carolina and later moved to the Fremont area in Ohio. She began her career working at a record shop and her skills eventually attracted the attention of the radio station WERS. She jumped to a different radio station in 1952, and by the end of the decade she worked for multiple radio stations and all three local television networks. Eventually her duties entailed news, fashion, and music.

She was also active in her community. She ran for city council, organized the Black Political Women of Cleveland and a Grandmother’s club. She also volunteered in many social organizations. It was not uncommon to find her reading to wounded veterans, or teaching reading and writing at community centers. In recognition of her many accomplishments she was honored with the Trailblazer Award from the Cleveland chapter of the National Council of Negro Women and was named to the short list of the Plain Dealer’s leading African-American Clevelanders.

Mr. Speaker and colleagues, please join me in honoring the life of Mary Holt. Her life was marked by dedication to community and pioneering for both women and African Americans. Her devotion and duty to her community should set an example to us all.

ENERGY TAX PREVENTION ACT OF 2011

SPEEKCH OF
HON. BETTY MCCOLLUM
OF MINNESOTA
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:

Ms. MCCOLLUM. Mr. Chair, I rise today to oppose H.R. 910, the so-called Energy Tax Prevention Act. H.R. 910 would permanently ban the Environmental Protection Agency, EPA, from protecting human health and the environment by enforcing the Clean Air Act and confronting the threat of climate change.

This radical, anti-environmental legislation is a distraction from the number one issue facing Congre...