

genocide did not move prominent nations or their people to act. This is why, today, as we remember the victims of the Armenian genocide, we must also reject our collective unresponsiveness to this mass murder.

Regrettably, this pattern continued throughout the 20th century—in Germany in the 1930s and 1940s, in Rwanda in the 1990s, and elsewhere throughout the world. Another such tragic example has emerged in Sudan. It is estimated that 300,000 or more people have been massacred in Darfur. One million people have been displaced from their homes, and more than 200,000 refugees have been forced to flee to neighboring Chad. We must not continue to ignore the dire situation in Darfur. In fact, the lessons of the Armenian Genocide, among others, should teach us that we must take further action in Sudan.

Today, I honor the 90th anniversary of the Armenian Genocide, offer my respects to those who were killed, and pay tribute to the commitment and perseverance of the Armenian-Americans who have tirelessly struggled to ensure that the great sorrow of their people becomes known to all people.

PRAISE FOR SOLVAY ADVANCED  
POLYMERS

**HON. TED STRICKLAND**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Mr. STRICKLAND. Mr. Speaker, I rise today to praise a company located in my Congressional district. Solvay Advanced Polymers is a company in Washington County, Ohio that is on the cutting edge. But despite its success, Solvay hasn't lost its connection and commitment to our southeastern Ohio communities. Just a few months ago, we had a very big reminder of Solvay's commitment to the community of Marietta, Ohio.

As many in this House know, in January most of the state of Ohio was hit by a brutal snowstorm and torrential rain. In Washington County, the storm produced 40-year high flooding levels for the second time in five months. As you can imagine, the resources of community groups were already stretched thin from the previous flood. The Washington Morgan Community Action Agency was faced with the dual challenge of taking care of its own flood damage while helping its low-income clients through their devastating flood losses.

It was in this trying time that Solvay stepped in and offered assistance and support that went well beyond what anyone could expect. The employees and management of the local Solvay plant put their own personal needs aside to serve the neediest in their community at a time when many of them were likely suffering from the flood themselves.

As the board of the Washington-Morgan Community Action Agency said to the company in a recent letter:

"Solvay Advanced Polymers was one of the first businesses to respond to our request for flood relief supplies. Going beyond that you offered both people and transportation to help deliver the supplies we received. For two days your maintenance department employees took supplies throughout the area going door to door and business to business delivering cleaning supplies and water. Without you, get-

ting needed items to the community would have taken much more time, slowing down the recovery period.

In January our health clinic was inundated by flood water for the second time in four months. Solvay Advanced Polymers volunteered to provide the needed construction supplies and labor to restore the dry wall and carpeting to better than the original condition. Without your assistance we would have been much delayed in returning the building to a condition in which we could provide health services to the low and moderate income women that depend on the clinic's services.

While a number of Solvay employees were responsible for the wonderful assistance described above we wish to especially thank Max Blake, Maintenance Superintendent, Bob Bagley Maintenance Supervisor, Mark Martin, Maintenance Foreman and Grover Wallace, Human Resources Director. The contribution to this agency and the community made possible by your caring efforts cannot be over emphasized."

Mr. Speaker, on behalf of all in southeastern Ohio, I would like to thank Solvay and its Washington County employees for their selflessness and service during last January's flooding. Thank you, Mr. Speaker, for the opportunity to share the story of Solvay and to give this company a recognition they most certainly deserve.

IN REMEMBRANCE OF MR.  
RICHARD (DICK) BURDETTE

**HON. JON C. PORTER**

OF NEVADA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Mr. PORTER. Mr. Speaker, I rise today with a heavy heart to announce the passing of a great Nevadan, Mr. Richard (Dick) Burdette.

Born on October 25, 1943, Dick Burdette lived his life in service to the American people. During the 61 years he spent on this earth, he accomplished many things, such as serving in the Navy, working as a Legislative Assistant in the U.S. Senate, and continuing his government work as a public affairs officer and deputy assistant secretary for the Department of Transportation. Dick also served as a consultant to public utility companies and several regulated industries before becoming Governor Kenny Guinn's top energy advisor, where he did the yeoman's job of helping to create Nevada's energy policy—a legacy that will benefit Nevadans for many generations.

Dick has done many great things for Nevada. However, what I would like to express here today is what a great human being Dick was. Everyone who came into contact with Dick could attest to the thoughtful and caring presence he eluded. He was always willing to help. As a matter of fact, when I held a hearing last year in Henderson, Nevada, on the rising prices of gasoline, Dick went out of his way to come to Southern Nevada to testify, and I thank him for that.

Dick leaves behind his wife, Julie; Megan, his daughter; and Ian and Richard III, his sons. He also leaves behind all Nevadans, whom will certainly miss his wisdom, expertise, and love for public service.

Dick Burdette, you will be sorely missed.

BUSINESS ACTIVITY TAX  
SIMPLIFICATION ACT OF 2005

**HON. BOB GOODLATTE**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Mr. GOODLATTE. Mr. Speaker, I am pleased to introduce today, along with my good friend Mr. BOUCHER, the Business Activity Tax Simplification Act of 2005. This important legislation provides a "bright line" that clarifies 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 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 forty 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, like the economy of its time, the scope of Public Law 86–272 was limited to tangible personal property. Our Nation's economy has changed dramatically over the past forty years, and this outdated statute needs to be modernized.

That is why we are introducing this important legislation today. The Business Activity Tax Simplification Act both modernizes and provides clarity in an outdated and ambiguous tax environment. First, the legislation updates the protections in PL 86–272. Our legislation reflects the changing nature of our economy by expanding the scope of the protections in PL 86–272 from just tangible personal property to include intangible property and all types of 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 franchise taxes, business license taxes, and other business activity taxes.

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 encourages businesses to make investments, expand interstate commerce, grow the economy and create new jobs. At the same time, this legislation will ensure that states and localities are fairly compensated when they provide services to businesses with a physical presence in the state.

I urge each of my colleagues to support this very important bipartisan legislation.

SALUTING ANTHONY DEION  
BRANCH

**HON. CHARLES W. “CHIP” PICKERING**

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Mr. PICKERING. Mr. Speaker, Mississippi's community and junior college system produces some of the top football players in the Nation. They are always targets of recruitment from universities around the country seeking to bolster their football programs. From time to time, we produce a truly great player who can compete at the highest level with the leadership and poise necessary to be the top player in the top game. Anthony Deion Branch from Jones County Junior College—in my home county—was named Super Bowl XXXIX Most Valuable Player. Today I'd like to salute that achievement and speak a little about his road to that success.

Deion's career began in Albany, Georgia where he excelled in track, football and enjoyed soccer in high school. After graduating he made the long drive to Ellisville, Mississippi where he competed and earned a spot on the Jones County Junior College football team. There he grabbed 37 passes for 639 yards and five touchdowns as a freshman on the Bobcat squad. The following year he took 69 receptions for 1,012 yards and nine touchdowns, earning second-team All-American honors and leading JCJC to a 12–0 mark and a victory at the Golden Isles Bowl to bring home the junior college national championship.

The University of Louisville recruited Deion who hauled in 143 passes for 2,204 yards and 18 touchdowns in his two years there. He became only the second player in school history to record multiple 1,000 yard seasons and is listed fourth and sixth respectively in the school records for career touchdown catches and receptions with the Cardinals—and that in just two years.

The New England Patriots used their Number 65 pick in the 2002 Draft to bring in Deion to what many are now describing as a dynasty—three Super Bowl Victories in four years, two with Deion on the team.

Deion's first Super Bowl ring came without the MVP award; his colleague and football legend Tom Brady won it that year. But while many of us fans thought he should be considered, we didn't have to wait long to be satisfied. The following year, despite an injury in his second game which kept him on the sidelines for the next seven matches, Deion finished the season with 35 receptions for 454 yards and four touchdowns.

Deion had trained and focused and coming into the end of the season from an injury, he was still ready for the premier football event in the world. Finishing the night with an NFL record-tying 11 receptions for 133 yards in the Super Bowl, he became just the fourth receiver in NFL history to receive the MVP award and is already being listed with greats like Jerry Rice and Dan Ross.

Mr. Speaker, Deion's team-first attitude and strong work ethic has paid off and we in Mississippi are proud of him and salute his continuing achievements. I know we will continue to see him excel in the future and all of us from Jones County, Mississippi will remember him for his years with us and salute his determination, skill and triumphs.

SERGEANT KEVIN BENDERMAN

**HON. CYNTHIA MCKINNEY**

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Ms. MCKINNEY. Mr. Speaker, I speak with you today about one of America's heroes, Sgt. Kevin Benderman. Sgt. Benderman is not a hero because he served a tour of duty in the Occupation of Iraq, though he did. He is not a hero because of the medals he was awarded, nor his ten years of honorable service in the U.S. Army.

No, Sgt. Kevin Benderman is a hero because when all around him are pressing forward to prosecute a violent war against the people of Iraq, Kevin Benderman had the courage to stand up and assert his heartfelt opposition to war.

Sgt. Benderman's opposition is not the theoretical if sincere opposition of a student peace activist. Kevin Benderman has seen things that none of God's children should have to endure. He was present when his superior ordered his unit to open fire on small children who were throwing rocks at the soldiers of his unit. He chased the hungry dogs from an open mass grave filled with the bodies of young children, old men and women. Kevin saw the burned child, crying in pain, while all around her ignored her injuries.

As he reflected on what he had experienced, he chose to not re-enlist, to not partici-

pate in a war and an institution that he could no longer square with his evolving yet sincerely held beliefs. But stretched by an immoral war, based on lies, beyond the limits of the resources afforded them, our military adopted a “stop loss order” policy to arbitrarily breach the contracts our nation made with those who serve in its military services.

So Kevin did what was necessary. He applied for Conscientious Objector status. His officers up the chain of command refused their duty to accept his application. His commander called him a coward. His unit chaplain refused to meet with him, writing by email that he was “ashamed” of Kevin. He was charged with “Desertion with Intent to Avoid Hazardous Duty” and “Missing Movement by Design”. His preliminary hearings methodically violated every precept of substantive due process. He now faces a Court Martial on May 11 and the possibility of seven years in the stockade.

Every member of our Armed Forces raises their hands, as do we, and take an oath, as do we, to “defend the Constitution of the United States”. That Constitution protects the “Right of Conscience”, including the right to conscientiously object to war as an instrument of public policy. But given the climate we face right now, asserting such a right takes real courage. And it is the exercise of that courage which makes Sgt. Benderman a hero in my book.

It is a crime and a shame that while we are so busy working to expand freedom to other nations, we can't slow down to protect our precious freedoms among ourselves.

[From the Savannah Morning News, March 28, 2005]

DEFENSE LAWYER, INVESTIGATOR SQUARE OFF  
OVER BENDERMAN'S CONSCIENTIOUS OBJECTOR APPLICATION

(By John Carrington)

Filings and e-mails show that a ‘non-adversarial’ hearing over Sgt. Kevin Benderman's conscientious objector status was anything but cordial.

Sgt. Kevin Benderman poses with his wife Monica following Article 32 proceedings, a military court process similar to a preliminary hearing. Benderman, who has applied for conscientious objector status, has been charged with desertion for not deploying to Iraq with his unit.

The defense lawyer and the investigating officer for Sgt. Kevin Benderman's conscientious objector application apparently attended different hearings last month.

Both sides maintain they kept their cool during the hearing, saying the other side lost theirs, according to written recommendations and rebuttals released to the Savannah Morning News.

One thing is clear: a hearing that was, according to Army regulations, supposed to be a “non-adversarial” proceeding was anything but that.

Capt. Victor Aqueche, the Fort Stewart-appointed investigating officer, wrote in a recommendation memo following the hearing that Benderman was “argumentative” at times, and his demeanor “untactful” at others.

In his rebuttal, Maj. S. Scot Sikes, Benderman's military lawyer, said Aqueche at times became “agitated, snide and hostile” toward Benderman.

Sikes argued that Aqueche's “incestuous appointment” as investigating officer set the tone for this type of ill-willed ping-pong.

“(Aqueche) is assigned to the same battalion command,” and consequently “was placed in the position of making a critical