them to reach such agreements. However, I recognize that this may not always be the case—and the bill includes two provisions that address this possibility: (1) if no agreement is reached within 90 days, the bill requires that the matter be referred to neutral arbitration; and (2) the bill provides that if even arbitration fails to resolve differences, the energy development can go forward, subject to Interior Department regulations that will balance the energy development with the interests of the surface owner or owners.

As I mentioned, these provisions are patterned on the current law dealing with development of federally owned coal in split-estate situations. However, it is important to note one major difference—namely, while current law allows a surface owner to effectively veto development of coal resources, under the bill a surface owner ultimately could not block development of oil or gas underlying his or her lands. This difference reflects the fact that appropriate development of oil and natural gas is needed.

RECLAMATION REQUIREMENTS

The bill's third part (Titles III and IV) addresses reclamation of affected lands.

Title III would amend the Mineral Leasing Act by adding an explicit requirement that parties that produced oil or gas (including coalbed methane) under a federal lease must restore the affected land so it will be able to support the uses it could support before the energy development. Toward that end, this part of the bill requires development of reclamation plans and posting of reclamation bonds. In addition, so Congress can consider whether changes are needed, the bill requires the General Accounting Office to review how these requirements are being implemented and how well they are working.

And, finally, Title IV would require the Interior Department to—(1) establish, in cooperation with the Agriculture Department, a program for reclamation and closure of abandoned oil or gas wells located on lands managed by an Interior Department agency or the Forest Service or drilled for development of federal oil or gas in split-estate situations; and (2) establish, in consultation with the Energy Department, a program to provide technical assistance to State and tribal governments that are working to correct environmental problems caused by abandoned wells on other lands. The bill would authorize annual appropriations of $5 million in fiscal 2005 and 2006 for the federal program and annual appropriations of $5 million in fiscal 2005, 2006, and 2007 for the program of assistance to the states and tribes.

Madam Speaker, our country is overly dependent on fossil fuels, to the detriment of our environment, our national security, and our economy. We need to diversify our energy portfolio and make more use of alternatives. But in the interim, petroleum and natural gas (including coalbed methane) will remain important parts of our energy portfolio—and I support their development in appropriate and responsible ways. I believe this legislation can contribute to that by establishing some clear, reasonable rules that will provide greater assurance and certainty for all concerned, including the energy industry and the residents of Colorado, New Mexico, and other Western states. Following is a brief outline of its major provisions.

OUTLINE OF BILL

Section One—This section provides a short title (''Western Waters and Farm Lands Protection Act''), makes several findings about the need for the legislation, and states the bill's purpose.

TITLE 1.—PROTECTION OF WATER RESOURCES

Section 101 amends current law to make clear that extraction of water in connection with development of oil or gas (including coalbed methane) is subject to an appropriate permit and the requirement to minimize adverse effects on affected lands or waters.

Section 102 provides that nothing in the bill will—(1) affect any State's right or jurisdiction with respect to water; or (2) limit, alter, modify, or amend any interstate compact or judicial rulings that apportion water among and between different States.

TITLE II.—PROTECTION OF SURF ACE OWNERS

Section 201 provides definitions for several terms used in Title II.

Section 202 requires a party seeking to develop federal oil or gas in a split-estate situation to first seek to reach an agreement with the surface owner or owners that spells out how the energy development will be carried out, how the affected lands will be reclaimed, and that compensation will be made for damages. If no such agreement is reached within 90 days, the matter is to be referred to arbitration by a neutral party identified by the Interior Department.

Section 203 provides that if no agreement under section 202 is reached within 90 days after going to arbitration, the Interior Department can permit energy development to proceed under an approved plan of operations and posting of an adequate bond. This section also requires the Interior Department to provide surface owners with an opportunity to comment on proposed plans of operations, participate in decisions regarding the amount of the bonds that will be required, and to participate in on-site inspections if the surface owners have reason to believe that plans of operations are not being followed. In addition, this section allows surface owners to petition the Interior Department for payments under bonds to compensate for damages and authorizes the Interior Department to release bonds after the energy development is completed and any damages have been compensated.

Section 204 requires the Interior Department to notify surface owners about lease sales and subsequent decisions involving federal oil or gas resources in their lands.

TITLE III.—RECLAMATION

This title amends current law to require parties producing oil or gas under a federal lease to restore affected lands and to post bonds to cover reclamation costs. It also requires the GAO to review Interior Department implementation of this part of the bill and to report to Congress about the results of that review and any recommendations for legislative or administrative changes to improve matters.

TITLE IV.—ABANDONED OIL OR GAS WELLS

Section 401 defines the wells that would be covered by the title.

Section 402 requires the Interior Department, in cooperation with the Department of Agriculture, to establish a program for reclamation and closure of abandoned wells on federal lands or that were drilled for development offederally-owned minerals in split-estate situations. It authorizes appropriations of $5 million in fiscal years 2005 and 2006.

Section 403 requires the Interior Department, in consultation with DOE, to establish a program to assist states and tribes to remedy environmental problems caused by abandoned oil or gas wells on non-federal and Indian lands. It authorizes appropriations of $5 million in fiscal years 2008, 2009, and 2010.

ACKNOWLEDGING THE ACHIEVEMENTS OF THE 761ST TANK BATTALION, IN CELEBRATION OF BLACK HISTORY MONTH

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. RANGEL. Madam Speaker, I rise today in recognition of the service, courage and commitment to the United States displayed by the men who fought in the 761st Tank Battalion in World War II. The 761st Tank Battalion, also known as the Black Panthers, made history as the first all black tank unit to see combat.

Like the pilots of the 332nd Fighter Group, more affectionately known as Tuskegee Airmen, the men of 761st enlisted for service during a period in United States history characterized by strict segregation and barbaric acts of violence perpetrated against people of color. At home and in the military, these men experienced discrimination, were relegated to menial service positions and were called to duty only in times of intense crisis. Federal law prohibited black soldiers from serving alongside white troops and although all black regimens were formed few expected to see combat.

Following the efforts of Louisiana General Leslie J. McNair, the commander of the Army Ground Forces and the Black Press, who successfully argued that ''colored'' units should be employed in combat, the U.S. Army began to experiment with segregated combat units. On October 10, 1944, the 761st landed in France on the Normandy Peninsula. They were the first battalion deployed. Thirty black officers and 676 black enlisted men were assigned to General Patton's U.S. Third Army. Despite Patton's vocalization of doubts surrounding the use of black soldiers, the soldiers of the 761st committed themselves to fighting for their country on behalf of their race; an action some undoubtedly hoped would change perceptions of black people as inferior and subhuman. The battalion first saw combat on November 7, 1944. For 183 days, these men engaged and defeated the German Army in towns throughout France and Germany.

Although it would take years for historical records to be amended and rightfully reflect the courage and skill employed by the 761st we know now just how integral they were to achieving victory in WWII. Throughout their tour in combat the battalion helped to liberate more than 30 towns under Nazi control. Collectively, the men of the 761st were awarded 11 Silver Stars, 70 Bronze Stars, 250 Purple Hearts and a Medal of Honor. In 1945 a recommendation for a Presidential Unit Citation was submitted. President Jimmy Carter awarded it in 1978.

The men of the 761st fought for the right to represent this country during the Second World War. Before leaving and upon returning they continued to fight the bigotry, hatred and racism that served to thwart the great promises of this Nation. At all times they acted with dignity, conducting themselves admirably and

always with grace. Because of their efforts, and the efforts of other Black soldiers in segregated units, black soldiers now fight alongside white soldiers today.

I rise today in recognition of the efforts of the 761st battalion and in honor of Black History Month. I commend them for their resolve and hope that their courage, conviction and commitment forever be remembered by all.

TRIBUTE TO AHEPA

HON. SCOTT GARRETT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. GARRETT of New Jersey. Madam Speaker, as AHEPA celebrates 85 years of service in the community, it gives me great pleasure to offer my heartfelt congratulations on your reaching this milestone.

Since its inception in 1922 as a voice against prejudice and hate, AHEPA has grown into a multinational organization that continues to spread the universal truths of Hellenism—humanity, freedom, and democracy—across the United States and around the world.

Many organizations begin with noble causes but waver in purpose as time and obstacles dampen their ambitions. Yet, in the face of depression, war, and the unavoidable hardships of growth and development, AHEPA has continued steadfastly to advocate for the principles of education, philanthropy, civic responsibility, and family and individual excellence—principles that are common to us all as Americans. From helping young people achieve their dreams of education to supporting philanthropy and public service to addressing the deepest needs of families, AHEPA's successes have been remarkable.

Today, while we would hope that prejudice no longer dwells on any streets or in any hearts of America, we live in an imperfect world and the original mission of AHEPA is still vital. Today, we need to keep the dreams of education alive. Today, we need to continue to foster the spirit of giving and volunteerism in our communities. And today, we need to persevere in spreading the hopeful message of freedom and democracy.

As a Member of Congress, I am proud to serve on the Congressional Caucus on Hellenic Affairs. In this capacity, I work with fellow caucus members to enhance and strengthen the United States' relationship with Greece and the Republic of Cyprus. The friendship between our nations has a long and rich history, and by continuing to further this important bond, we can stand together to advance the causes of liberty and democracy. In this worthy endeavor, I look forward to continuing to stand with you.

This 85th year is a time to reflect upon AHEPA's past successes and upon the many ways in which Greek-Americans have enriched the fabric of America. Equally important, it is a time to look forward with hope and anticipation to a future of continuing to build the vision that is AHEPA.

Congratulations on 85 years of success and best wishes for many more years ahead.

RECOGNIZING AUSTIN CONNOR CADE FOR ACHIEVING THE RANK OF EAGLE SCOUT

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. GRAVES. Madam Speaker, I proudly pause to recognize Austin Cade, a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 314, and in earning the most prestigious award of Eagle Scout.

Austin has been very active with his troop, participating in many Scout activities. Over the years Austin has been involved with Scouting, he has not only earned numerous merit badges, but also the respect of his family, peers, and community.

Madam Speaker, I proudly ask you to join me in commending Austin Cade for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

INTRODUCTION OF BILL ON TAX TREATMENT OF EXCHANGES OF MUTUAL DITCH COMPANY SHARES

HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. UDALL of Colorado. Madam Speaker, I am today introducing a bill dealing with the tax treatment of exchanges of mutual ditch company stock, a subject of special importance to Coloradans who hold such stock in order to make beneficial use of water transported through the companies' ditches and associated structures.

The bill is cosponsored by my Colorado colleagues, Representatives SALAZAR, MUSGRAVE, and LAMBORN. I appreciate their assistance and support.

Madam Speaker, mutual ditch companies are unique to Colorado. They are not organized for profit, but for the mutual benefit of the shareholders and operate on the premise that the company owns the water rights and other property and the shareholders have the right to use the water. The Colorado Supreme Court has held that shares of stock in a mutual ditch company represent a definite and specific water right, as well as a corresponding interest in the structures by which the water right is beneficially used.

One such company, based in Windsor, in northeastern Colorado, is working to raise funds to improve the efficiency of its delivery system. To do so, it has contracted to give the City of Greeley and two local water districts part of its water in exchange for $30 million, part in cash and part in the stock of a reorganized corporation. As part of this plan, the Windsor company's shareholders will exchange their stock for shares in the new corporation.

Other similar exchanges have occurred or will occur in the future. But there is concern that shareholders making such an exchange might be called upon to pay taxes in connection with such exchanges.

Federal tax law (Section 1031 of the Internal Revenue Code of 1986) allows a tax-free exchange of like-kind property held for productive use in a trade or business. Generally this does not apply to exchanges of stock. However, shares of Colorado mutual ditch companies are different from normal stock shares, and the Colorado Supreme Court has held that because a mutual-ditch shareholder is entitled to apply water to a beneficial use, mutual-ditch shares are real property (like real estate), not personal property (like normal stocks or bonds).

The mutual ditch companies say—and I think they are right—this means exchanges of their shares should be covered by the like-kind exchange exemption. Unfortunately, in 1986, the IRS's General Counsel ruled otherwise.

Since that ruling, however, the Colorado Supreme Court, in a 1997 decision, made it clear that under Colorado law mutual ditch company shares are real property.

The bill would remove any doubt on this point and make clear that Section 1031 of the Internal Revenue Code will apply to exchanges of shares in a Colorado mutual ditch, reservoir, or irrigation company covered by section 501(c)(12)(A) of the Code.

CELEBRATING THE SCHOMBURG CENTER FOR RESEARCH IN BLACK CULTURE

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. RANGEL. Madam Speaker, I rise today to recognize the incredible work happening at the Schomburg Center for Research in Black Culture. This year marks the 80th anniversary of the Schomburg Center, a milestone worthy of celebration. Over the past 80 years the Schomburg has organized many firsts in African-American history including the first orchestra of classically trained black musicians (1971); established a scholar in residence program attracting many of the world's most renowned scholars and intellectual leaders; collected and exhibited hundreds of thousands of items for collections and galleries organized around important themes from the history and lived legacies of African-Americans and the African Diaspora. It is with great pride that I recognize the accomplishments of the Schomburg over the past 80 years.

This past summer, from June 19th through July 18th, the Schomburg held its second Schomburg-Mellon Humanities Summer Institute. A joint venture between the Schomburg Center and the Mellon-Mays Foundation, the Humanities Summer initiative is designed to increase the number of minority students interested in pursuing graduate degrees in the humanities in fields related to African-American and African Diaspora Studies. The Summer Institute identifies carefully selected prospective scholars and develops and nurtures their interest over the course of 3 years. Providing students with requisite intellectual skills and presenting them with challenges and orientations helpful in the pursuit of humanities careers, the summer institute fills a much needed role in attracting, retaining, and supporting the next generation of scholars and researchers concerned with issues relating to African Americans and the African Diaspora.