And who can blame Americans for falling in love when the sport's biggest game regularly features epic thrillers like Super Bowl XXV, the Giants' 1991 nail-biter win? (That game, incidentally, saw both Belichick and current Giants' coach Tom Coughlin under the tutelage of coaching great Bill Parcells.)

Or Super Bowl XXXVI in 2002, for that matter, when a young Tom Brady led his Patriots to a stunning upset over the powerhouse of the day, Kurt Warner and the St. Louis Rams?

Sound familiar?

For Eli and the Giants, this could be just the beginning.

As for New York—well, suffice it to say that Sunday wasn't the first time the locals have made football history.

Likely won't be the last, either.

LAND OF THE GIANTS

See that look of joy on Eli Manning's face? Just about any New Yorker can look in a mirror and see the same. Even two days after the most breathtaking Super Bowl finish in history.

You can also see the look on Manning's face in person Tuesday. Along with the smiles of Tom Coughlin and Plaxico Burress and David Tyree and all the other Giants as they travel up the Canyon of Heroes in a ticker-tape (these days, confetti) parade.

And richly deserved the celebration is. The Giants' end-of-the-season run was something to behold. They were tougher, smarter, faster—just plain better—than the supposedly invincible competition.

Including the now-imperfect New England Patriots:

The team that had everything going for it, the running, passing, blocking and Captain America at quarterback.

The team that was coached by no mere mortal, but by a genius.

The team that was named by so many as the finest pro football squad of all time.

There was none better than the Patriots, they all said, and they were wrong. Because when it counted, the Giants proved their mettle.

The parade is set to start at 11 a.m. at Battery Place and end at City Hall, following the route on which New York City has traditionally cheered accomplishments that lift the civic soul, some in sports, others of a far more profound nature. It's where the Giants belong this day.

Regardless of their unfortunate address—an exile forced by municipal stupidity—the Jints are a New York institution, big enough for Broadway, far too large for Moonachie.

Go and enjoy. Go and soak up all the glory and hear the wall of sound echoing up the canyon. Once experienced, it is never to be forgotten.

Just like Super Bowl XLII.

You've been replaying it in your head, haven't you? At least the final 1:15 minutes. Which were the most amazing in Super Bowl history.

There's Manning, whose abilities were so often questioned, who responded to all the doubts with class. He has the ball. The Patriots have his jersey. He breaks free, sets up and fires a high one to Tyree amid defenders. Tyree makes that one-handed catch, the catch that had to be seen to be believed. And even then was unbelievable.

The Pats still lead 14–10. Manning lofts the ball to Burress. Touchdown. Extra point. Giants, 17; New England, 14. Proving that it ain't over till it's over, a truism observed by all—except by ungracious, unsportsmanlike Bill Belichick.

What happened Sunday goes into the annals of Great New York City Sports Moments, along with the championships of the '69 Jets, '69 Mets, '94 Rangers, and '87 and '91 Giants. As co-owner John Mara noted, ''It's the greatest victory in the history of this franchise.''

PERSONAL EXPLANATION

HON. K. MICHAEL CONAWAY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 7, 2008

Mr. CONAWAY. Madam Speaker, on rollcall No. 31 H. Res. 943—Remembering the space shuttle *Challenger* disaster and honoring its crew members, who lost their lives on January 28, 1986, I was attending a funeral for a soldier killed in Iraq. Had I been present, I would have voted "yea."

HAPPY NEW YEAR TO THE ORGANIZATION OF CHINESE-AMERICANS

HON. JASON ALTMIRE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 7, 2008

Mr. ALTMIRE. Madam Speaker, I would like to wish the Pittsburgh Chapter of the Organization of Chinese-Americans a happy and healthy New Year for the year 4706, the year of the rat.

I hope this New Year brings the Chinese-American community of Pittsburgh much joy and thanksgiving. I am thankful for the positive impact this organization has had on the lives of Chinese-Americans and Pittsburgh as a whole. Chinese-Americans have greatly contributed to the progress of Pittsburgh as well as the entire nation. I am very honored for this opportunity to wish them a very happy 4706.

I ask my colleagues in the United States House of Representatives to join me in wishing the members of the Organization of Chinese-Americans a very happy and prosperous New Year.

FOREST LANDSCAPE RESTORATION ACT

HON. RAÚL M. GRIJALVA

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 7, 2008

Mr. GRIJALVA. Madam Speaker, today I am introducing the Forest Landscape Restoration Act. This Act establishes the "Collaborative Forest Landscape Restoration Program" to develop, select, and fund landscape-scale forest restoration projects on Federal lands. This would include 10 collaborative forest restoration projects annually on a landscape-scale of at least 50,000 acres of Federal lands.

While there is more discussion to be had on the particulars, I think that the framework of this measure addresses some fundamental and critical concepts.

First and foremost, this bill at its core focuses on restoring the ecological integrity of our Federal lands. Restoration proposals must address a number of key ecological restoration components, including improving fish and wildlife habitat, improving water quality, maintaining and decommissioning roads, and addressing invasive species problems.

Second, this bill is built around a collaborative process. Collaboration is not only required for the development of restoration proposals, but continues through implementation, playing a key role in project execution, monitoring and reporting. By requiring that forest restoration follows a collaborative process, we are ensuring that people work together on the future of our Nation's public lands.

Third, this bill will also reduce the threat of wildland fire and control escalating fire management costs. Restoration proposals must address forest thinning to reduce hazardous fuels, and also analyze the anticipated reductions in wildfire management costs.

Lastly, this bill encourages the use of forest restoration byproducts to foster local economic development. Byproducts from forest restoration can be used in a variety of ways, such as for woody biomass energy, pellets for home heating, value-added products, and more. This bill encourages biomass utilization and development of small businesses in rural public land communities. Furthermore, in order for a forest restoration project to be eligible, the landscape must be accessible by existing or proposed wood-processing infrastructure.

I am introducing this bill as a companion measure to a Senate bill introduced by Senator BINGAMAN. I introduce this measure today as a means to work with my colleagues in the other body and move this process along. I certainly realize that forest legislation in particular takes considerable work to craft. I therefore introduce this measure today not as a final product, but as the first step forward in a process. I look forward to gathering information and hearing more about this important topic as we work together on this measure.

Madam Speaker, the American people treasure their public lands and care deeply about their future. Our Federal lands are in need of ecological restoration, which would help us accomplish the goals of restoring the ecological integrity of our Federal lands, reducing the threat of wildland fire, fostering community collaboration and involvement, and creating jobs in rural communities.

PERSONAL EXPLANATION

HON. PHIL HARE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 7, 2008

Mr. HARE. Madam Speaker, on February 6, 2008, I was unavoidably detained. I would have voted as follows: on rollcall No. 29, Commending the Houston Dynamo soccer team for winning the 2007 Major League Soccer Cup. I would have voted "aye;" on rollcall No. 30, Recognizing the significance of Black History Month, I would have voted "aye;" and on rollcall No. 31, Remembering the space shuttle *Challenger* disaster and honoring its crew members, who lost their lives on January 28, 1986, I would have voted "aye."

INTRODUCTION OF THE BUSINESS ACTIVITY TAX SIMPLIFICATION ACT OF 2008

HON. RICK BOUCHER

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 7, 2008

Mr. BOUCHER. Madam Speaker, I rise to introduce the Business Activity Tax Simplification Act of 2008, a measure that will bring much needed clarification to the circumstances under which states may impose taxes on out of state businesses. This is a bipartisan measure in the principal sponsorship of which I am pleased to be joined by my Virginia colleague BOB GOODLATTE. We are joined in sponsorship of the measure by Mr. CHABOT, Mr. ARTUR DAVIS, Mr. FEENEY, Mr. GALLEGLY, Ms. HERSETH SANDLIN, Ms. JACKSON-LEE, Mr. HANK JOHNSON, Ms. LOFGREN, Mr. PENCE, Mr. BOBBY SCOTT, and Mr. WEXLER, many with whom we are pleased to serve on the House Judiciary Committee.

Traditionally, states and localities have levied corporate income, franchise and other taxes only on those businesses that have a physical presence in the taxing jurisdiction. The growth of the Internet and other forms of advanced communications has made it possible for businesses to conduct a broad range of transactions without the constraints of geopolitical boundaries. As a result, some states have attempted to expand their tax base by assessing business activity taxes against out-of-state companies that have customers but no property or employees in the taxing state. Both large and small companies are facing an increasingly unpredictable tax environment, which hinders business expansion and threatens the continued development of e-commerce.

The measure we are introducing today will bring certainty to the increasingly chaotic tax environment for businesses by clarifying that the states cannot attempt to tax the income of a company that has no physical presence within the taxing state's borders. Our legislation sets forth clear, specific standards to govern when businesses should be obliged to pay business activity taxes to a state. Generally, a business must use employees or services in a state for 15 days or more in a calendar year before it is liable to pay business activity taxes to that jurisdiction.

The Business Activity Tax Simplification Act also modernizes a law which Congress enacted forty-nine years ago that set clear, uniform standards for when states could tax out-of-state businesses based upon the solicitation of orders for specified kinds of sales. Reflecting the economy of its time, the scope of Public Law 86–272 was limited to income taxes on the sale of tangible personal property. Our nation's economy has changed dramatically over the past half-century, and the statute must be modernized to apply equally to the sale of intangible property and services, and to other business activity taxes.

I want to emphasize that the Business Activity Tax Simplification Act does not diminish the ability of states and localities to collect tax revenue. Rather, it rationalizes and makes more predictable the process of doing so.

The lack of clarity in current law has led to sometimes absurd results. A collection agent with the New Jersey Department of Taxation stopped a refrigerated truck loaded with product belonging to Smithfield Foods, a company headquartered in my state of Virginia, on the New Jersey turnpike. The agent held the truck and its driver for several hours and demanded that, to release the truck, Smithfield had to wire $150,000 immediately to the New Jersey Department of Taxation. The agent claimed that he had the right to hold the truck and its contents because Smithfield had failed properly to file New Jersey tax returns.

Smithfield informed the New Jersey agent that his claim was unfounded. It explained that Public Law 86–272 protected it from New Jersey income taxation because it only engaged in solicitation by advertising in New Jersey and had no physical operations in the state. The agent refused to accept this explanation; however, he finally agreed to release the truck and its driver in return for $8,000.

Smithfield appealed this aggressive and incorrect application of Public Law 86–272 to the New Jersey State tax commissioner. Ultimately, New Jersey accepted Smithfield's contention that it has no physical presence in the state and is, therefore, not subject to New Jersey income tax. It issued Smithfield a refund and an apology for its roadside justice system, but not before Smithfield had invested much time and expense in resolving a situation which should not have arisen. Our measure will help avoid such scenarios in the future by clarifying the physical presence standard embodied in Public Law 86–272.

New Jersey has used similar tactics against out-of-state companies selling intangible goods to its residents, a situation not covered by Public Law 86–272. It has argued that a mom-and-pop South Carolina software company, with no physical presence in any states besides South Carolina and Georgia, owes a minimum of $600 per year in corporate income taxes and fees based only on the sale of licensed software to a New Jersey entity, and that the company would owe such tax every year that its software was in use in the state, even for those years in which the company had no income from any customer in New Jersey.

The Louisiana Department of Revenue has threatened to assess business activity taxes on several out-of-state companies based merely on the fact that they broadcast programming into the state, arguing that the companies are exploiting the Louisiana market because the programming is seen or heard by individuals in Louisiana.

Several states attempt to assess business activity taxes on out-of-state credit card companies based solely on the fact that people use the companies' credit cards in the taxing jurisdiction and enjoy the "substantial privilege of carrying on business" in the state.

Some localities have attempted to impose personal property taxes on property orbiting in space. For example, Los Angeles County attempted to impose a property tax on a county-based company which owned eight communications satellites permanently orbiting in space. The city of Virginia Beach, Virginia, also attempted to impose personal property taxes on three transponders attached to satellites orbiting in space which were owned by a city-based cable company. If states were to use the same approach to impose business activity taxes, on the basis that a satellite orbiting above the state creates a physical presence there or because a business generates income in a state because its satellite passes over the state, there would be significant consequences for many industries.

The Business Activity Tax Simplification Act offers Members the opportunity to put an end to nonsensical situations like these. In doing so, we will provide certainty to both U.S. businesses and to states, thereby fostering economic growth and development. I thank Mr. GOODLATTE and the original cosponsors of the Business Activity Tax Simplification Act for their support, and I urge each of our colleagues to join with us in passing this bi-partisan measure.

RECOGNIZING THOMAS K. FLEMING FOR HIS YEARS OF SERVICE TO THE NORTH RICHLAND HILLS, TEXAS COMMUNITY

HON. MICHAEL C. BURGESS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 7, 2008

Mr. BURGESS. Madam Speaker, I rise today to recognize Thomas K. Fleming. Mr. Fleming, of North Richland Hills, Texas, after 13 years of service, has recently retired from S.C.O.R.E., the Service Corps of Retired Executives.

Mr. Fleming helped to establish the local North Richland Hills chapter of S.C.O.R.E. in 1995. Under his leadership, S.C.O.R.E. has offered small business seminars and one-on-one counseling to owners and prospective owners of small businesses at the North Richland Hills Public Library for more than a decade.

Under Mr. Fleming's leadership, S.C.O.R.E. has helped thousands of small business owners in the North Richland Hills area by giving them expert, no-cost, confidential counseling to improve the chances of their small business success. The local economy owes many thanks to Mr. Fleming's guidance.

While his time with S.C.O.R.E. is coming to a close, I am confident Mr. Fleming will continue to enrich the city of North Richland Hills as a devoted resident. I am privileged to join his family, friends, and coworkers in extending my sincere congratulations on his retirement.

Again, Madam Speaker, I am proud to recognize Thomas K. Fleming for his diligent work as a dedicated serviceman to his local community. I am honored to acknowledge such a committed and altruistic citizen. It is the servant leadership of Mr. Fleming, and those like him, which truly makes our nation great.

HONORING SUPER BOWL XLII CHAMPIONS THE NEW YORK GIANTS

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 7, 2008

Mr. RANGEL. Madam Speaker, today I rise on behalf of the New York Delegation to congratulate the champions of the football world, the New York Giants. They successfully defeated the perfect New England Patriots 17–14 in Super Bowl XLII in one of the biggest