

Charities that had operated successful vehicle donation programs, either independently or through third-party fundraisers, have been hit hard. Those unable to cover overhead costs have eliminated vehicle donation programs and resolved to forego the resulting revenue stream. It appears that no charities have initiated or expanded vehicle donation programs over the past two years.

Contrary to reassurances offered during the congressional debate, the tax law changes constituted a classic example of the baby being thrown out with the bathwater. This overreach has had serious ramifications for social services provided by non-profit groups across the country. Modest tax incentives are critical to sustaining charitable contributions, including in-kind gifts. The decline in vehicle donations since 2004 could be addressed by minor legislative refinements that would also address potential abuses and buttress IRS enforcement.

Following are the text and technical analysis of my proposed legislation, which I view as a starting point for new congressional debate on this important issue.

A bill to amend the Internal Revenue Code of 1986 to promote charitable donations of qualified vehicles.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. TREATMENT OF QUALIFIED VEHICLE DONATIONS.

(a) IN GENERAL.—Paragraph 12 of subsection (f) of section 170 of title 26 (relating to disallowance of deduction in certain cases and special rules), as amended by this Act, is amended to read as follows:

“(12) CONTRIBUTIONS OF USED MOTOR VEHICLES, BOATS, AND AIRPLANES.—

“(A) IN GENERAL.—In the case of a contribution of a qualified vehicle paragraph (8) shall not apply and no deduction shall be allowed under subsection (a) for such contribution unless the taxpayer substantiates the contribution by a contemporaneous written acknowledgement of the contribution by the donee organization that meets the requirements of subparagraph (B) and includes the acknowledgement with the taxpayer’s return of tax which includes the deduction.

“(B) CONTENT OF ACKNOWLEDGEMENT.—An acknowledgement meets the requirements of this subparagraph if it includes the following information:

“(i) The name and taxpayer identification number of the donor.

“(ii) The vehicle identification number or similar number.

“(iii) In the case of a qualified vehicle that is not sold by the organization

“(I) a certification of the intended use or material improvement of the vehicle and the intended duration of such use, and

“(II) a certification that the vehicle would not be transferred in exchange for money, other property, or services before completion of such use or improvement, and

“(iv) In the case of any qualified vehicle the claimed value of which does not exceed \$2500—

“(I) the fair market value of the vehicle as determine in accordance with regulations prescribed by the Secretary,

“(II) a statement that the deductible amount may not exceed the fair market value of the vehicle, and

“(III) if the organization sells the vehicle without any significant intervening use or material improvement a certification that the vehicle was sold in an arm’s length transaction between unrelated parties.

“(v) In the case of any qualified vehicle the claimed value of which exceeds \$2500—

“(I) a qualified appraisal as defined in (E) of paragraph (11) of this section,

“(II) a statement that the deductible amount may not exceed the appraised value of the vehicle, and

“(III) if the organization sells the vehicle without any significant intervening use or material improvement a certification that the vehicle was sold in an arm’s length transaction between unrelated parties.

“(C) CONTEMPORANEOUS.—For purposes of subparagraph (A), an acknowledgement shall be considered to be contemporaneous if the donee organization provides it within 30 days of the contribution of the qualified vehicle.

“(D) INFORMATION TO SECRETARY.—A donee organization required to provide an acknowledgement under this paragraph shall provide to the Secretary the information contained in the acknowledgement. Such information shall be provided at such time and in such manner as the Secretary may prescribe.

“(E) QUALIFIED VEHICLE.—For purposes of this paragraph, the term ‘qualified vehicle’ means any—

“(i) motor vehicle manufactured primarily for use on public streets, roads, and highways,

“(ii) boat, or

“(iii) airplane.

Such term shall not include any property which is described in section 1221(a)(1).

“(F) REGULATIONS OR OTHER GUIDANCE.—The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this paragraph.”

(b) PENALTY FOR FRAUDULENT ACKNOWLEDGMENTS.—

(1) IN GENERAL.—Part I of subchapter B of chapter 68 (relating to assessable penalties), as amended by this Act, is amended by inserting after section 6719 the following new section:

“SEC. 6720. FRAUDULENT ACKNOWLEDGMENTS WITH RESPECT TO DONATIONS OF MOTOR VEHICLES, BOATS, AND AIRPLANES.

“Any donee organization required under section 170(f)(12)(A) to furnish a contemporaneous written acknowledgment to a donor which knowingly furnishes a false or fraudulent acknowledgment, or which knowingly fails to furnish such acknowledgment in the manner, at the time, and showing the information required under section 170(f)(12), or regulations prescribed thereunder, shall for each such act, or for each such failure, be subject to a penalty equal to—

“(1) the product of the highest rate of tax specified in section 1 and the claimed value of the vehicle, or

“(2) \$5,000.”

(2) CONFORMING AMENDMENT.—The table of sections for part I of subchapter B of chapter 68, as amended by this Act, is amended by inserting after the item relating to section 6719 the following new item:

“Sec. 6720. Fraudulent acknowledgments with respect to donations of motor vehicles, boats, and airplanes.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made after December 31, 2006.

IN HONOR OF JOHN TSUKASA  
TANIMURA

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 2009

Mr. FARR. Madam Speaker, I rise today to honor the passing of a great American that you may have never heard of. John Tsukasa

Tanimura, known to all as Johnny, recently passed away at the age of eighty-eight. He was a farmer’s farmer. As one of the founders of the Tanimura & Antle produce company, he helped build it into the nation’s largest private lettuce producer. So while you may have never heard of Johnny Tanimura, I can guarantee that every member of this House has eaten something that Johnny and his family grew. As an integral part of the Salinas Valley’s agricultural and cultural fabric, he will be missed tremendously. However, the legacy that he planted and nurtured will produce a crop for generations to come.

Born November 21, 1920 in San Juan Bautista, California to Eijiro Kimoto and Yukino Tanimura, he was the sixth of 13 children in a farming family. Johnny graduated from Salinas High School and served in the Army as a guard in Germany, while his family was interned in Poston, Arizona, during World War II.

After relocating to Gilroy, Johnny along with his siblings rebuilt their living in the farming business with harvesting jobs. Through hard work, Johnny, his brothers and their families commenced a farming enterprise that grew from the seeds of love, respect and cooperation. The Tanimura family created ties with Bud Antle and his family in 1948, and the two families jointly established the formation of Tanimura & Antle in 1982, a successful and dynamic family farming enterprise in the Salinas Valley.

His dedication to the lettuce farming was tireless, as he worked throughout his life without ever retiring. He and his brothers were an ever present sight in their ubiquitous white pickup inspecting and tending to their various ranches up and down the Salinas Valley. Even when he was unable to get around without a walker or wheelchair, he had someone take him into the fields multiple days a week to make sure the farming went smoothly.

He is survived by his wife, Sakako (Sachi); daughters Jeannie, Susan and June Tanimura; grandchildren Brian Cobb and Jennifer Caro; great grandchildren Desiree and Mateo Caro, Draven Cobb, Jake Esqueda and MacKenzie Wright; brothers and sisters-in-law, George and Masaye Tanimura, and Tommy and Hisako Tanimura; sister-in-law, Fumiko Tanimura, wife of his late brother Charles (Charlie); and sisters Alice Sato, Rose Yuki and Betty Furisho.

Madam Speaker, Johnny Tanimura’s life was filled with impactful accomplishments. He leaves behind a footprint on the agricultural business of the Salinas Valley through hard work and a loving and dedicated heart, and touched the lives of those around him. I am certain I speak for the entire House when I extend our heartfelt sympathy to his family, friends and colleagues.

PERSONAL EXPLANATION

HON. LYNN A. WESTMORELAND

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 7, 2009

Mr. WESTMORELAND. Madam Speaker, on May 4, 2009 I stayed at home due to an ongoing medical condition. As a result, I missed two votes. Had I been present, I would have voted the following:

"Yea" on Motion to Suspend the Rules and Pass H. Res 230, a bill Recognizing the historical significance of the Mexican holiday of Cinco de Mayo (Rollcall No. 229); and

"Yea" on Motion to Suspend the Rules and Pass H. Con. Res 111, a bill Recognizing the 61st anniversary of the Independence of the State of Israel (Rollcall No. 230).

ON THE ENDORSEMENT OF "ONE SECOND AFTER" BY WILLIAM R. FORSTCHEN

**HON. ROSCOE G. BARTLETT**

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 7, 2009*

Mr. BARTLETT. Madam Speaker, I rise today to bring up the book *One Second After*, which was written by historian and novelist William R. Forstchen. It lays out a fact-based scenario of what life would be like after an EMP attack. I think that the American people should read this book. It tells the story of a ballistic missile EMP attack on our country. The weapon was launched from a ship off our shore, and then the ship was sunk so that there were no fingerprints. It was launched about 300 miles high over Nebraska, and it shut down our infrastructure country-wide. This book is a realistic assessment of what a really robust EMP lay-down could do to our country.

As a scientist and engineer now serving my 17th year on the House Armed Services Committee, I have studied the threat of EMP with the world's experts and it is real. I find it very disturbing that EMP is well understood and its capability is actively pursued by America's potential foes, but it is virtually unknown to the American public. Imagine a world where the only person you could talk to is the person next to you, the only way you could go anywhere is to walk and the electronic grid is destroyed. This is only the beginning of the impact from an EMP attack.

Glen Reynolds, who is a law professor at the University of Tennessee, a contributing editor at *Popular Mechanics*, and the author of various law review articles, writes as the editor of *Instapundit.com* how much he enjoyed the book and how he hopes that this book will draw attention to the threat of an EMP. I want to take this opportunity to share it with all of my colleagues.

"So I finished William Forstchen *One Second After*, and it's pretty good—sort of an *Alas, Babylon* for the 21st Century. Forstchen hopes to attract attention to the danger of an EMP attack, and I hope he does. I'm somewhat less positive about whether that will produce any actual, useful preparation."

HONORING DETECTIVE JEFFREY K. SWINDOL

**HON. MARSHA BLACKBURN**

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 7, 2009*

Mrs. BLACKBURN. Madam Speaker, it is a privilege to rise today to honor Detective Jeffrey Swindol for being selected as the Bartlett Police Department's 2008 Officer of the Year.

Since joining the Bartlett Police Department in 1998, Detective Swindol has made an immediate impact in a police force through his professionalism and loyalty to the Bartlett community. It is through Detective Swindol's chosen career path that is a testament of the values that were instilled in him by his parents and family members. Detective Swindol displays his leadership that is expected during investigations for illegal sales, distribution of narcotics as well as other substances.

On April 1, 2007, Detective Swindol was promoted and began utilizing his talents on the Bartlett Police Department's Narcotic Unit. Detective Swindol has displayed his ability to adapt, overcome obstacles, and thrive under pressure. His dedication and diligent work with the unit even led to the seizure of \$62,000.00 cash as well as the suspect. Detective Swindol was an integral part in this investigation, which deserves the credit for one of the largest cash seizures in the department's history. I can proudly say that all of this hard work paid off. I commend Detective Swindol for his exemplary example of dedication and service. I have no doubt that Detective Swindol's hard work has improved the lives of everyone that calls the City of Bartlett their home.

Please join me in honoring Jeffrey Swindol and wishing him and his family the best on this well-deserved award.

IN MEMORIAM: CORRINE CONTE

**HON. JOHN W. OLVER**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 7, 2009*

Mr. OLVER. Madam Speaker, I rise to honor the life of Corrine Louise Conte, a beloved neighbor and community member in western Massachusetts and Washington, DC.

Corrine was a woman of many talents. A native of Pittsfield, she was a star swimmer at Pittsfield High School, and she later became an accomplished pilot. Once, while flying near her home, her plane's engine failed, but she steered the descending plane into an open field and escaped with only a fractured rib, an injury she dismissed as trifling.

During World War II, Corrine served as a nurse in the Navy, where she met her future husband, the late, great Congressman Silvio O. Conte. The couple married after the war, and Corrine continued to serve as a nurse while raising their four children. When Silvio was elected to the House of Representatives, she moved their family to Bethesda, Maryland, where she became a successful real estate agent.

Ever-welcoming, Corrine opened her family's home in Bethesda to ambassadors and politicians, regardless of political party. Her gatherings were known for being intimate and down-to-earth. When a Russian delegation once came to dinner, they were surprised to find that Corrine had done all the cooking herself.

She was a friend to several Presidents, meeting each Chief Executive from Dwight Eisenhower to George H.W. Bush, and even dancing with Lyndon Johnson at his inaugural ball. True to form, she made all of her White House gowns herself, working from a sewing table in her basement. In the late 1980s, she

served on President Bush's Special Committee on Mental Health.

Despite remarkable talents and powerful friends, Corrine never lost touch with her community or shrank from the rigors of public service. The phone number to her family's Pittsfield home was listed publicly, and, during the three decades her husband served in Congress, she fielded calls from constituents and often followed up on requests herself. She was an active campaigner, regularly putting in long days on the campaign trail, and a favorite with voters, who appreciated her practicality and command of the issues. After her husband's death in 1991, she dedicated herself to preserving his extensive and important legacy.

Away from the public eye, Corrine was known to be a loving mother and a woman of great faith. She was also a life-long Boston Red Sox fan and reportedly was elated to see her team finally reverse the "Curse of Bambino" by sweeping the World Series in 2004.

Corrine Conte's strength, warmth and charm were legendary. The friends she made and the people she touched throughout her remarkable life will miss her dearly.

CREDIT CARDHOLDERS' BILL OF RIGHTS ACT OF 2009

SPEECH OF

**HON. LUCILLE ROYBAL-ALLARD**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 29, 2009*

The House in Committee of the Whole House on the State of the Union had under consideration of the bill (H.R. 627) to amend the Truth in Lending Act to establish fair and transparent practices relating to the extension of credit under an open end consumer credit plan, and for other purposes:

Ms. ROYBAL-ALLARD. Mr. Chair, I rise in support of H.R. 627, the Credit Cardholders' Bill of Rights. I am very pleased that leadership has brought this important consumer protection legislation to the floor today.

As we all know, having a credit card account is essential to building the credit history needed to buy a home or obtain a loan. Given the necessity of having good credit, I am very concerned that in recent years, credit card companies have established policies which result in limiting the control that individuals have over their financial decisions. This inappropriate level of control has serious implications for people's lives and their financial security.

One common practice is that a credit card company will raise interest rates without warning. When a credit card holder tries to opt out, they realize they are locked into a plan that differs vastly from what they originally signed up for. These types of abuses against consumers have even more serious implications in these trying economic times, in that families may not be able to meet credit obligations that were not expected or planned.

The Credit Cardholders' Bill of Rights ensures that credit cardholders are protected from unfair and confusing credit card gimmicks that result in their being required to pay more than what they should owe to the credit card companies.

The bill protects cardholders against arbitrary interest rate increases, empowers them to set limits on their credit and requires card companies to fairly credit and allocate payments. It also prohibits charging fees just to