

and discussing compensation issues. If the Postmasters and Postal Headquarters are unable to reach an understanding, the Act provides for a neutral outside party to resolve the disagreement. If enacted, the Postmasters Fairness and Rights Act would foster better mail services by allowing Postmasters greater input in operational decision-making, improving Postmaster morale, and making it possible to attract and retain exemplary Postmasters.

This legislation had 238 cosponsors last year. With the support of my colleagues in the 107th Congress, we will be able to move this legislation and finally restore fairness to our nation's Postmasters.

HONORING MARILYN RIGG

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. RADANOVICH. Mr. Speaker, I rise today to pay tribute to Eastern Madera County Chamber of Commerce President Marilyn Rigg for her years of dedicated service to the community.

Marilyn is a graduate of St. Aloysius Academy, the University of Ohio and the Stonier School of Banking, where her thesis was copyrighted and accepted for inclusion in the National Library.

Ms. Rigg taught school in Virginia for 2 years before moving to Oakhurst in 1970. Marilyn worked for 21 years at Security Pacific Bank, where she held numerous jobs, including branch manager, vice-president of planning and marketing, and vice-president of corporate lending. In 1992, she left Security Pacific to begin a State Farm Agency in Oakhurst.

Marilyn has served as a member and past president of Soroptimist International of the Sierra, chairman of the Oakhurst Fall Festival, chairman of "Oakhurst Goes to the Oscars," and past board member and treasurer of the Eastern Madera County Chamber of Commerce.

Mr. Speaker, I want to pay tribute to Marilyn Rigg for her active and distinguished community involvement. I urge my colleagues to join me in wishing Marilyn Rigg many more years of continued success.

SOCIAL SECURITY BURIAL
BENEFIT

HON. JOHN J. DUNCAN, JR.

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. DUNCAN. Mr. Speaker, today I introduced a bill that would expand eligibility for the Social Security burial benefit.

As you may be aware, prior to 1981, any individual could receive the burial benefit lump sum of \$255 in order to pay funeral expenses. Today, the surviving spouse receives a burial benefit only if the deceased spouse is insured by Social Security.

However, I do not think it is particularly fair to deny this benefit to the spouse of the de-

ceased. It is this person who is most likely to be responsible for the funeral expenses if there is no estate to handle this financial matter. Obviously, these expenses can be very costly.

I was not in Congress at the time, but this change was made when Congress was attempting to make as many cost cuts in the Social Security system as possible because of projected financial problems. In retrospect, the fund has generated healthy surpluses.

This legislation would correct this problem so that any surviving spouse, as long as one of the spouses is insured through Social Security, would be eligible to receive the burial benefit.

I urge my colleagues to support this bill and improve the Social Security death benefit for those who deserve it most.

BROADBAND INTERNET ACCESS
ACT

HON. PHIL ENGLISH

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. ENGLISH. Mr. Speaker, today I am reintroducing the Broadband Internet Access Act, which is a bipartisan bill to encourage the spread of high-speed Internet technology in rural and low-income communities.

Much in the role that canals played at the turn of the 19th century and the railroad played later in the century, the Internet is the critical infrastructure of our age. Communities without access will suffer as jobs and investment moves to connected communities. People in the rural or low-income communities are excluded from the personal and economic benefits of a high-speed information flow—a digital divide. The Broadband Internet Access Act of 2001 addresses the disparity in the availability of high-speed Internet access, also known as broadband services, in the United States.

Underserved communities—typically rural and low-income areas—are lagging seriously behind. The digital divide compromises the enormous gains that could be achieved by the Internet economy. The Internet is a valuable tool and every American should have the opportunity to get up to speed on the information superhighway.

I am submitting a technical explanation of the bill that is designed to stimulate the growth of high-speed Internet services.

BROADBAND INTERNET ACCESS TAX CREDIT

(New Sec. 48A of the Code)

PRESENT LAW

Present law does not provide a credit for investments in telecommunications infrastructure.

EXPLANATION OF PROVISION

The bill provides a credit equal to 10 percent of the qualified expenditures incurred by the taxpayer with respect to qualified equipment with which "current generation" broadband services are delivered to subscribers in rural and underserved areas. In addition, the bill provides a credit equal to 20 percent of the qualified expenditures incurred by the taxpayer with respect to quali-

fied equipment with which "next generation" broadband services are delivered to subscribers in rural areas, underserved areas, and to residential subscribers.

Current generation broadband services is defined as the transmission of signals at a rate of at least 1.5 million bits per second to the subscriber and at a rate of at least 200,000 bits per second from the subscriber. Next generation broadband services is defined as the transmission of signals at a rate of at least 22 million bits per second to the subscriber and at a rate of at least 5 million bits per second from the subscriber. Taxpayers will be permitted to substantiate their satisfaction of the required transmission rates through statistically significant test data demonstrating satisfaction of the required transmission rates, by providing evidence that all relevant subscribers were provided with a written guarantee that the required transmission rates would be satisfied, or through any other reasonable method. For this purpose, the fact that certain subscribers are not able to access such services at the required transmission rates due to limitations in equipment outside of the control of the provider, or in equipment other than qualified equipment, shall not be taken into account.

A rural area is any census tract which is not within 10 miles of any incorporated or census designated place with a population of more than 25,000 and which is not within a county with a population density of more than 500 people per square mile. An underserved area is any census tract which is located in an

QUALIFIED EXPENDITURES

Qualified expenditures are those amounts otherwise chargeable to the capital account with respect to the purchase and installation of qualified equipment for which depreciation is allowable under section 168. Qualified expenditures are those that are incurred by the taxpayer after December 31, 2001, and before January 1, 2006.

The expenditures are taken into account for purposes of claiming the credit in the first taxable year in which broadband service is delivered to at least 10 percent of the specified type of subscribers which the qualified equipment is capable of serving in an area in which the provider has legal or contractual area access rights or obligations. For this purpose, it is intended that the subscribers which the equipment is capable of serving will be determined by the least capable link in the system. For example, if a system has a packet switch capable of serving 10,000 subscribers, followed by a digital subscriber line access multiplexer ("DSLAM") capable of serving only 2,000 subscribers, then the area which the equipment is capable of serving is the area served by the 2,000 DSLAM lines.

Although the credit only applies with respect to qualified expenditures incurred during specified periods, the fact that the expenditures are not taken into account until a later period will not affect the taxpayer's eligibility for the credit. For example, if a taxpayer incurs qualified expenditures with respect to equipment providing next generation broadband services in 2004, but the taxpayer does not satisfy the 10 percent subscription threshold until 2005, the taxpayer will be eligible for the credit in 2005 (assuming the other requirements of the bill are satisfied). To substantiate their satisfaction of the 10 percent subscription threshold, taxpayers will be required to provide such information as is required by the Secretary, which may include relevant customer data or evidence of independent certification.

In the case of a taxpayer that incurs expenditures for equipment capable of serving both subscribers in qualifying areas and other areas, qualified expenditures are determined by multiplying otherwise qualified expenditures by the ratio of the number of potential qualifying subscribers to all potential subscribers the qualified equipment would be capable of serving, as determined by the least capable link in the system. Taxpayers may use any reasonable method to determine the relevant total potential subscriber population, based on the most recently published census data. In addition, for purposes of substantiating the total potential subscriber population which equipment is capable of serving, taxpayers will be required to provide such information as is required by the Secretary, which may include manufacturer's equipment ratings or evidence of independent certification.

QUALIFIED EQUIPMENT

Qualified equipment must be capable of providing broadband services at any time to each subscriber who is utilizing such services. It is intended that this standard would be satisfied if a subscriber utilizing broadband services through the equipment is able to receive the specified transmission rates in at least 99 out of 100 attempts.

In the case of a telecommunications carrier, qualified equipment is equipment that extends from the last point of switching to the outside of the building in which the subscriber is located. In the case of a commercial mobile service carrier, qualified equipment is equipment that extends from the customer side of a mobile telephone switching office to a transmission/reception antenna (including the antenna) of the subscriber. In the case of a cable operator or open video system operator, qualified equipment is equipment that extends from the customer side of the headend to the outside of the building in which the subscriber is located. In the case of a satellite carrier or other wireless carrier (other than a telecommunications carrier), qualified equipment is equipment that extends from a transmission/reception antenna (including the antenna) to a transmission/reception antenna on the outside of the building used by the subscriber. In addition, any packet switching equipment deployed in connection with other qualified equipment is qualified equipment, regardless of location, provided that it is the last such equipment in a series as part of transmission of a signal to a subscriber or the first in a series in the transmission of a signal from a subscriber. Finally, multiplexing and demultiplexing equipment and other equipment making associated applications deployed in connection with other qualified equipment is qualified equipment only if it is located between qualified packet switching equipment and the subscriber's premises.

Although a taxpayer must incur the expenditures directly in order to qualify for the credit, the taxpayer may provide the requisite broadband services either directly or indirectly. For example, if a partnership constructs qualified equipment or otherwise incurs qualified expenditures, but the requisite services are provided by one or more of its partners, the partnership will be eligible for the credit (assuming the other requirements of the bill are satisfied). It is anticipated that the Secretary will issue regulations or other published guidance demonstrating how the requirements of the bill are satisfied in such situations.

EFFECTIVE DATE

The provision is effective for expenditures incurred after December 31, 2001.

TRIBUTE TO MR. TIMOTHY P. RYAN, BOARD OF TRUSTEES, LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

HON. ELLEN O. TAUSCHER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mrs. TAUSCHER. Mr. Speaker, I rise today to honor a very special leader in my district. Timothy P. Ryan has served the Livermore Valley Joint Unified School District for over two decades. Mr. Ryan has successfully worked for the betterment of the entire school community as President of the Livermore Board of Trustees, Board Clerk, member of President of the Alameda County School Boards Association, member and President of the Tri-Valley Special Education Local Plan Area Board, and the Regional Occupational Program Board.

Timothy Ryan has served admirably as a leader and advocate for our children and our community. He has helped Livermore Valley Joint Unified School District through some of the most difficult times. Mr. Ryan has proven to be an effective member of the Board, always seeking resolution to Board differences by discovering the wide areas of agreement. His fairness and his Irish humor continues to win over groups.

I take great pride in honoring Timothy P. Ryan's dedication and leadership. His hard work has improved the opportunities for all students throughout the District. Under his direction, Livermore Valley Joint Unified School District has served as a model for schools in Alameda and Contra Costa Counties and throughout the State of California. I believe that school districts across the country should follow Timothy Ryan's example and take the opportunity to learn from his successful and innovative ways.

A TRIBUTE TO HAROLD H. GRAY

HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. SCHAFFER. Mr. Speaker, it is my privilege to stand before this great House to honor a man from Colorado's Fourth Congressional District. On January 30, 2001, Mr. Harold H. Gray, of Brush, Colorado, will celebrate his 100th birthday.

Born in the small farming town of Braddyville, Iowa, Mr. Gray and his family moved to the Eastern Plains of Colorado while he was just a small boy, to accommodate for his ailing mother's respiratory problems. During his young and formative years, Harold learned many valuable lessons while helping out with his family's businesses. These lessons prepared him for an active community role of prudent leadership. Whether working at his father's grocery store in Loveland, or at the Riverdale Ranch, near the South Platte River, Harold learned to meet the challenges of small-town commerce along with the difficulties of ranch life.

As an adult living in Brush, Colorado, Harold became a business man, whose dedication to community was marked by great accomplishment. Owner of the Carroll Motor and Carroll Oil companies, Harold was an active participant in the Colorado Auto Dealers Association, Colorado Auto Dealers Insurance Trust along with the Colorado Ford Dealers Advertising Association. Furthermore, he was part of a committee for the Brush Rodeo and the Brush Racing Association. As a result, he joined the Board of Directors and was voted President of the Centennial Race Track. Harold's other community activities have included the Brush Chamber of Commerce, Highway 71 committee, Brush Industrial Park, Rotary Club and the Brush Methodist Church.

Mr. Gray's contributions have been significant. Truly he represents the rural values of Colorado's Fourth Congressional District—hard-work and commitment to the community. Please join me in wishing Harold H. Gray a magnificent 100th birthday. May he enjoy this day and those to come with his family and friends.

JANUARY SCHOOL OF THE MONTH

HON. CAROLYN MCCARTHY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mrs. MCCARTHY of New York. Mr. Speaker, I have named Mineola High School in Garden City Park as School of the Month in the Fourth Congressional District for January 2001. I am a proud graduate of Mineola High School in 1962.

I especially want to commend John R. Lewis, Principal of Mineola High, and Dr. Harry Jaroslaw, the Superintendent of Schools for the Mineola School District.

I loved my time at Mineola High and my solid education there prepared me for the rest of my life. I still use the lessons I learned at Mineola.

Unique opportunities await Mineola High students. They can participate in the Work Experience Program for school credit, while simultaneously earning a paycheck. The Student Service Center harnesses the energy and devotion of students to their community. Within the center, they can volunteer at the Children's Museum, the Ronald McDonald House and nursing homes, just to name a few. Also, programs such as the leadership council and peer support and mediation foster student-to-student involvement.

Each year, I present an award in the name of my late husband, Dennis McCarthy, to a Mineola High School student who has struggled through adversity and difficult times and made the best of it. This award is one of the things I do to keep Dennis' memory alive. At Mineola High, there are so many special students it's so hard to choose!

Mineola High has received numerous awards in recognition of the school's excellence, including the Eleanor Roosevelt Community Service Award, Newsday's Long Island High School of the Year for Community Service and the New York State Governor's Commendation. All of the awards demonstrate the