

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

school's dedication to involving students in the community.

In 2000, 84 percent of Mineola's senior class went to college, 57 percent to 4-year colleges. Of the last graduating class, 55 percent of all students received Regents seals on their diplomas, including 14 students who earned Regents diplomas with honors.

The outstanding academic record and the dedication of Mineola's administrators and staff demonstrate it is indeed a school of the month and a school vital to Long Island's future.

HONORING EDNA GARABEDIAN,
BORIS NIXON, AND DIANE NIXON

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. RADANOVICH. Mr. Speaker, I rise today to honor Edna Garabedian, Boris Nixon, and Diane Nixon for their contributions to the California Opera Association.

The California Opera Association was incorporated as a California non-profit corporation May 4, 2000. The association is dedicated to enhance public awareness of the role of arts in California through activities and services in the field. In addition to forming partnerships with community organizations, California Opera Association will participate in local, regional, national and international events designed to enhance good will and to support and encourage civic and community growth.

Edna Garabedian is one of the founding directors of the California Opera Association. She is a world-renowned Mezzo-Soprano who has performed throughout the U.S. and Europe. Ms. Garabedian was the founder of the Fresno International Grand Opera and has held the distinction of chairperson of voice and opera at several major universities.

Boris Nixon is a featured cellist with the Fresno Philharmonic Orchestra. He has performed with various symphony orchestras throughout the United States and he is also one of the founding directors of the California Opera Association. Mr. Nixon has collaborated with the Music Performance Trust Fund of America and Young Audiences of America to stress the importance of keeping music in the schools and expanding work and career opportunities for professional musicians.

Diane Nixon is an educator and musician, who is currently completing her pre-med requirements to become a physician. Ms. Nixon is also a founding director of the California Opera Association and has traveled extensively throughout the United States and Europe attending and studying International Operas and Special Arts Festivals for the disabled. Her goal is to focus on integrating and embracing the often-neglected populations, such as the disabled, disadvantaged and elderly, into the creation and consumption of the performing arts.

Mr. Speaker, I want to congratulate Edna Garabedian, Boris Nixon and Diane Nixon for their contributions to the California Opera Association. I urge my colleagues to join me in wishing Ms. Garabedian, Mr. Nixon and Ms. Nixon many more years of continued success.

EXTENSIONS OF REMARKS

IN HONOR OF THE 100TH ANNIVERSARY OF THE NEW YORK JUNIOR LEAGUE

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mrs. MALONEY of New York. Mr. Speaker, today I pay tribute to the New York Junior League (NYJL) on the occasion of its 100th Anniversary.

The NYJL is a remarkable organization, dedicated to training women for leadership in serving their communities. The Junior League is committed to promoting volunteerism, developing the potential of women, and improving the community through the effective action and leadership of trained volunteers.

The NYJL was founded by Mary Harriman, a 19-year-old New Yorker and Barnard College student, to unite young women and provide an organized means for them to give back to their communities. Originally called the Junior League for the Promotion of Settlement Movements, the organization was inspired by the settlement movement started by Jane Addams 13 years earlier. The NYJL quickly boasted 80 members. The new organization's first beneficiaries were residents of the New York College Settlement on the Lower East Side. Recognizing the success of NYJL, other areas of the country began to form their own Junior Leagues. Today there are 296 Junior Leagues in the United States, Canada, Mexico and the United Kingdom.

Eleanor Roosevelt joined the NYJL at the age 19. Her volunteer activities included serving as a dance teacher for young girls living in a Lower East Side settlement house. She later acknowledged that the experience played an important role in developing her social conscience and her commitment to public service.

Today, Junior League volunteers are engaged in helping a wide range of New Yorkers, including children, the elderly, victims of domestic abuse and prisoners. The NYJL teamed up with the Legal Aid Society Community Law Offices in East Harlem to help domestic violence survivors obtain divorces. As its 85th Anniversary project, NYJL created Milbank Houses, which provides transitional housing for homeless families. Junior League volunteers continue to provide education on subjects including living skills, nutrition and job-hunting. NYJL volunteers paired up with Victim Services to provide temporary emergency shelter victims of domestic violence through Project Debby. Volunteers recruit hotels to donate unused rooms for one to three nights to women and children in need of a safe haven until permanent arrangements can be made.

Ms. Speaker, I am delighted to congratulate the New York Junior League on its 100th Anniversary and I wish them many more years of successful service to my community.

January 30, 2001

TRIBUTE TO BILL EASTERLING OF HUNTSVILLE, AL

HON. ROBERT E. (BUD) CRAMER, JR.

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. CRAMER. Mr. Speaker, I rise today to pay tribute to the life and legacy of Mr. Bill Easterling of Huntsville, Alabama. On December 29, 2000, Bill Easterling, a Huntsville Times columnist and friend of our larger community succumbed to his 18-month struggle with cancer. Our community mourned the loss of this man respected throughout North Alabama for his generosity, talented writing and love of his fellow man.

The blessed life of Bill Easterling was filled to the brim with his writing. For 22 years, he shared his talents with the Huntsville Times in the capacities of sports writer, editor, and columnist. When he began writing the Times community column, his stories opened up new people and places and a lot of old ones too for all the community to learn from and take pride in. Lee Roop, one of Bill's colleagues, had this to say about Bill, "Bill Easterling had a talent for people, too. He was gifted with the ability to touch them. He was comfortable being up close where life is shared in all its emotions." John Pruet, a sports writer for the Times, expressed that Bill "commanded respect without seeking it, inspired loyalty without demanding it and exuded self-assurance without making a show of it." Mrs. Christine Richard eloquently wrote "Bill Easterling's death leaves a void in the lives and hearts of so many people—those who knew him personally and those who only knew him through his columns."

Bill Easterling's words of wisdom and insight will live on in his columns and books. During his prolific career, Bill wrote an award-winning children's book, Prize in the Show and published two collections of his columns, Voices on a Cold Day and A Locust Leaves its Shell. I extend my sympathy to Bill's family, his wife Pat, his children, Leigh and Mike, step-children, Victor and Natalie and grandchildren Caroline and Ellie.

On behalf of the people of Alabama's 5th Congressional District, I join them in celebrating the extraordinary life and honoring the memory of a man who filled his 60-years with a love of God, his community, and his family. I send my condolences to his family, colleagues and friends.

GUAM WAR CLAIMS REVIEW COMMISSION ACT

HON. ROBERT A. UNDERWOOD

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. UNDERWOOD. Mr. Speaker, today, I'd like to reintroduce a bill which passed the House of Representatives during the 106th Congress dealing with equity for the people of Guam during World War II. While the bill received bi-partisan support, the Senate was unable to act on the bill before sine die adjournment.