

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