

The Small Business Stimulus Act of 2008 also includes two business tax incentives that will help small businesses that are feeling the impact of the economic downturn. The first provision would increase the amount that businesses can expense from \$125,000 to \$200,000 for 2008. This will help businesses immediately write off business purchases. The second provision increases the net operating carry back period for losses arising in taxable years ending in 2007 and 2008 from 2 years to 5 years. This provision will help business with cash flow. Expanding the carry back allows business owners to balance out net losses over years when the business has had a net operating gain.

I am confident that each of these targeted measures will provide timely, effective incentives to spur spending and encourage new investment and job growth in the hundreds of thousands of small businesses that drive this Nation's economy.

REMEMBERING THE UKRAINIAN FAMINE

Mr. VOINOVICH. Mr. President, I wish to remember the trials faced by the Ukrainian people and to pay tribute to their fortitude and love of freedom. At times in its history, Ukraine has been exploited and suffered greatly under repressive occupations. The Stalinist regime of the former Soviet Union sought to maintain control of the people and resources of the Ukraine through vicious oppression. The Ukrainian people have weathered many trials, but they have always fought for their freedom. It is my belief that as we embrace Ukraine's future, we must always remember the hardships of its past.

The Ukrainian peasantry rebelled against the collectivization policies imposed on them by the Stalinist regime starting in 1925. It is documented that very few farmers voluntarily joined collectives until Soviet secret police and Bolshevik brigades were sent to crush the resistance. As agricultural production fell in 1932 due to drought and these Stalinist policies, the regime attempted to maintain its export level. To do this the regime brutally confiscated grain and foodstuffs from hunger-stricken villages. Trade and supplies of food and goods were banned from those villages which were considered to be "underperforming," while families who resisted were banished to central Asia. The totalitarian regime meted out harsh sentences, even the death penalty, against those who stole even small amounts of grain. We can never forget that over 2,000 innocent people, including children as young as 12 years old, were executed under this law.

In 1932, Stalin imposed barricades throughout the USSR to prevent peas-

ants from fleeing those regions stricken by famine. It was a state-organized program of mass starvation against the nation of Ukraine as a whole and the revived Ukrainian nationalism. It had been inflicted on them deliberately to punish Ukraine and destroy the basis of its nationhood. The famine-genocide of the Holodomor resulted in the tragic and unforgettable loss of millions of Ukrainian lives. Nevertheless, the Stalinist regime denied reports of mass deaths and forbade travel to the area to deter foreign journalists from reporting on these terrible crimes. In fact, these horrible crimes remained largely unknown to the broader world for decades as a result of the denials and coverups of the Soviet authorities and their refusal of offers of international aid.

Through its determination to remember the victims of the famine and Soviet oppression, the Ukrainian American community has helped to bring these events to light. Their efforts have helped to give a voice to the millions of people who suffered, starved, and died as a result of a flawed policy and authoritarian regime.

On the 75th anniversary of the Ukrainian famine-genocide, we must continue the important work of the Ukrainian American community by remembering the cruel injustices suffered by the Ukrainian people during that part of history. By so doing, we are not only honoring the millions of victims of this oppression, but we are helping to prevent a tragedy like this from happening again in the future.

CURRENT ELECTORAL CRISIS IN KENYA

Mr. FEINGOLD. Mr. President, just over 1 month ago, in the days before the December 27 president election, I noted that it had become the closest political contest in that country's history and that the two leading candidates were running robust, active campaigns. Although I also acknowledged the persistence of a deeply entrenched culture of corruption, I was encouraged by the growing engagement of Kenyan citizens and civil society organizations during the relatively peaceful, well-run, and competitive campaign season. I joined many others in hoping that the presidential and parliamentary elections held on that day would confirm Kenya's place among the world's most promising emerging economies and young democracies. Instead, that hope turned to dismay as we watched a blatant disregard for democratic principles and processes by the ruling party and an extraordinary disrespect for rule of law and human rights by both leading candidates' parties. The serious allegations of vote rigging, the rushed declaration of a presidential winner, and the destructive violence that have ensued are not

only hurting the Kenyan people—they are jeopardizing Kenya's previous democratic progress.

With Somalia, Ethiopia, Sudan, and Uganda as neighbors in the volatile Horn of Africa, Kenya has long been regarded as a stable country making slow but persistent progress towards democracy. Kenya's press and courts seemed to be asserting their independence from the president-dominated government, and the mere fact that all pre-election opinion polls put the incumbent president neck-and-neck with his challenger from the main opposition party seemed to be an encouraging sign of a vibrant democracy. But on December 27 and in the days that followed, this progress came to a grinding halt. The Kenyan election suffered a fate all too common in Africa, with the votes tallied behind closed doors and the results finally announced by Kenya's Electoral Commission suggesting significant rigging.

The resulting frustration and deadlock have sparked violence, looting, destruction of property, and disruption of normal activity, creating an economic and humanitarian emergency on top of the current political crisis. Hundreds have been killed—some of them because of disproportionate use of force by Kenyan police as they seek to quell protests—and tens of thousands have fled their homes. Trust in the government, law enforcement, and even in one's neighbor has been seriously undermined.

The rival political leaders—incumbent President Mwai Kibaki and leader of the Orange Democratic Movement opposition party, Raila Odinga—can work to end this violence and destruction by refraining from using, inciting or condoning violent tactics. In recent days, Mr. Odinga and his supporters have demonstrated noteworthy restraint and it is essential that both parties respect the importance of a peaceful resolution as they begin to participate in an internationally brokered dialogue, led by former U.N. Secretary General Kofi Annan.

It is early days yet, and it remains unclear how committed these leading candidates are to seeing the negotiation through to the finish line. Although he has agreed to participate in an internationally brokered meeting with Mr. Odinga, Mr. Kibaki has been less than cooperative by rushing to appoint his own cronies to top cabinet positions and declaring he will follow the recommendations only of the Kenyan courts, which are also packed with his supporters. A political settlement is a key element in working through this electoral crisis but it must be part of a greater initiative that includes institutional reform. The road ahead is long, and I remain concerned that while both leading candidates have come to the table for negotiations, they could still decide to abandon the effort.

The past few weeks have shown how superficial Kenya's democratic gains