

The legislation includes a section that amends section 4(b) of the Rivers and Harbors Appropriations Act of 1884 to clarify that the restriction in that section with respect to taxes on vessels or other water craft does not apply to property taxes on vessels or water craft, other than vessels or water craft that are primarily engaged in foreign commerce, so long as those taxes are constitutionally permissible under long-standing judicial interpretations of the Commerce Clause. To assure the consistent application of legal principles concerning non-Federal taxation of interstate transportation equipment, the amendment in this section is effective as of November 25, 2002. Over the years, the U.S. Supreme Court has ruled on the constitutionality of property taxes on various forms of interstate and international transportation equipment in a number of cases, including but not limited to *Pullman's Palace Car Co. v. Pennsylvania*, 141 U.S. 18 (1891) (railroad rolling stock); *Ott v. Mississippi Valley Barge Line Co.*, 336 U.S. 169 (1949) (barges on inland waterways); and *Braniff Airways, Inc. v. Nebraska State Board of Equalization*, 347 U.S. 590 (1954) (domestic aircraft); *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1977); and *Japan Line v. County of Los Angeles*, 441 U.S. 434 (1979). This line of decisions has sustained property taxes in interstate transportation cases when the tax is applied to an activity with a substantial nexus with the taxing entity, is fairly apportioned, does not discriminate against interstate commerce, and is fairly related to the services provided by the taxing entity. The exception for state and local taxes on vessels or watercraft that are primarily engaged in foreign commerce implements the holding of the Japan Line case. The committee notes that section 4(b) does not affect whether sales or income taxes are applicable with respect to vessels. The purpose of section 4(b) was to clarify existing law with respect to Constitutionally permitted fees and taxes on a vessel, but also to prohibit fees and taxes imposed on a vessel simply because that vessel sails through a given jurisdiction.

The Managers are aware of the concerns raised about the recent increase in shipment interruptions during the transportation of essential radiopharmaceuticals due to new air transportation security mandates. The Committee recommends that the Secretary of Homeland Security, in consultation with the Secretary of Transportation, review current procedures for shipment of radiopharmaceuticals and recommend actions to ensure the timely delivery of them. If the Secretary of DHS undertakes this study, the Secretary shall also submit recommendations to the House Committee on Transportation and Infrastructure and the Senate Committee on Commerce, Science, and Transportation on the actions taken to ensure that timely delivery of these medical products by commercial aircraft no later than 180 days after the enactment of the Act. From the Committee on Transportation and Infrastructure, for consideration of the House bill and the Senate amendment, and modifications committed to conference:

DON YOUNG,  
JOHN MICA,  
VERNON J. EHLERS,  
ROBIN HAYES,  
DENNY REHBERG,  
JOHNNY ISAKSON,

From the Committee on Energy and Commerce, for consideration of sec. 521 of the House bill and sec. 508 of the Senate amendment, and modifications committed to conference:

BILLY TAUZIN,  
JOE BARTON,

From the Committee on Government Reform, for consideration of secs 404 and 438 of

the House bill and sec. 108 of the Senate amendment, and modifications committed to conference:

TOM DAVIS,  
CHRISTOPHER SHAYS,

From the Committee on the Judiciary, for consideration of secs. 106, 301, 405, 505, and 507 of the Senate amendment, and modifications committed to conference:

JAMES SENSENBRENNER,  
Jr.,

HOWARD COBLE,

From the Committee on Resources, for consideration of secs. 204 and 409 of the House bill and sec. 201 of the Senate amendment, and modifications committed to conference:

RICHARD POMBO,  
JIM GIBBONS,

Provided that Mr. Renzi is appointed in lieu of Mr. Pombo for consideration of section 409 of the House bill, and modifications committed to conference:

RICK RENZI,

From the Committee on Science, for consideration of sec. 102 of the House bill and secs. 102, 104, 621, 622, 641, 642, 661, 662, 663, 667, and 669 of the Senate amendment, and modifications committed to conference:

SHERWOOD BOEHLERT,  
DANA ROHRBACHER,

From the Committee on Ways and Means, for consideration of title VI of the House bill and title VII of the Senate amendment, and modifications committed to conference:

BILL THOMAS,  
DAVE CAMP,

*Managers on the Part of the House.*

JOHN MCCAIN,  
TED STEVENS,  
CONRAD BURNS,  
TRENT LOTT,

KAY BAILEY HUTCHISON,

*Managers on the Part of the Senate.*

#### NATIONAL CEMETERY EXPANSION ACT OF 2003

Mr. SMITH of New Jersey. Mr. Speaker, I move to suspend the rules and concur in the Senate amendments to the bill (H.R. 1516) to provide for the establishment by the Secretary of Veterans Affairs of five additional cemeteries in the National Cemetery System.

The Clerk read as follows:

Senate amendments:

Page 2, line 8, strike out "five" and insert "six."

Page 2, after line 18, insert: (6) The Sarasota County, Florida, area.

Page 3, line 17, strike out "five" and insert "six".

Amend the title so as to read: "An Act to provide for the establishment by the Secretary of Veterans Affairs of additional cemeteries in the National Cemetery Administration."

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from New Jersey (Mr. SMITH) and the gentleman from Maine (Mr. MICHAUD) each will control 20 minutes.

The Chair recognizes the gentleman from New Jersey (Mr. SMITH).

Mr. SMITH of New Jersey. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am pleased that the other body acted upon H.R. 1516 as amended in such a timely manner. Our action today will clear this measure for the President's signature. I am hopeful

that we will have the opportunity to clear most, if not all, of our veterans measures which the House has acted upon before we adjourn next week.

The VA adopted a goal, Mr. Speaker, of providing the option of burial in a national or State veterans cemetery to 90 percent of the veterans within 75 miles of their homes. H.R. 1516, as amended, would help the VA meet that goal in six additional locations. It reflects the findings of a recently-completed VA study which determined the areas in the country most in need of a new national cemetery.

H.R. 1516, as amended, would direct the Secretary of Veterans Affairs to establish a new national cemetery not later than 4 years after the date of enactment in six areas determined to be most in need of such a cemetery. Those locations include the areas of southern Pennsylvania, which will serve 170,000 veterans; Birmingham, Alabama, which will serve 212,000 veterans; Jacksonville, Florida, which will serve 189,000 veterans; Bakersfield, California, which will serve 184,000 veterans; Greenville/Columbia, South Carolina, which will serve 169,000 veterans; and, Sarasota County, Florida, which will serve 406,000 veterans.

The Senate amendments to the House bill add the Sarasota County location to the other five. I want to thank especially the gentlewoman from Florida (Ms. HARRIS) for her timely intervention in ensuring that we included that in our legislation and adopted this Senate amendment to our house bill.

All told, Mr. Speaker, more than 1.3 million veterans and their survivors will benefit from these additional cemeteries. The Secretary would be required to use the advanced planning funds to begin the work necessary for establishment of each cemetery.

Additionally, in determining the specific cemetery locations, the bill would require that the Secretary solicit the advice and views of the State and local veterans organizations representatives and other individuals as the Secretary deems appropriate.

I would especially like to thank the gentleman from Pennsylvania (Mr. GERLACH) who is the prime sponsor of the bill and his staff for his work on the bill, as well as the gentlewoman from Florida (Ms. HARRIS) and her staff, the gentleman from South Carolina (Mr. BROWN), our very distinguished chairman of the subcommittee, and the gentleman from Maine (Mr. MICHAUD) who worked very hard in ensuring that this legislation was properly crafted and met the needs of our veterans. As always, I want to thank my good friend and colleague, the gentleman from Illinois (Mr. EVANS), and his staff for their good work on this bill as well.

Mr. Speaker, I reserve the balance of my time.

Mr. MICHAUD. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of H.R. 1516, the National Cemetery Expansion Act of 2003, as amended, by the Senate. I want to thank the chairman and ranking member of the full committee, the gentleman from New Jersey (Mr. SMITH), and the ranking member, the gentleman from Illinois (Mr. EVANS), for their leadership on the committee. I also want to extend a personal thanks to the gentleman from South Carolina (Mr. BROWN), the chairman of the Subcommittee on Benefits for his work in helping craft this legislation.

H.R. 1516 provided for the authorization and establishment of six new national cemeteries in accordance with the VA's most current burial needs assessment report.

□ 1330

The Senate amended this bill to include a sixth national cemetery to be located in Sarasota County, Florida.

Adding this sixth national cemetery is necessary so that we may provide much-needed burial services to an area of the country with a high and increasing veterans population.

I know how important burial in a veterans cemetery is to our national veterans. Many brave men and women who put on a uniform to protect us during World War II and the Korean War pass from us every day. The veterans of this Nation deserve nothing less than an honored and dignified final resting place.

Mr. Speaker, H.R. 1516 is a good bill, an important bill; and I urge all Members to support its passage.

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of New Jersey. Mr. Speaker, I yield such time as he may consume to the gentleman from South Carolina (Mr. BROWN).

Mr. BROWN of South Carolina. Mr. Speaker, I rise today in support of H.R. 1516, as amended, and reiterate the comments of our chairman in commending the other body for acting so quickly.

In December of 2001, the Logistics Management Institute recorded their finding on the current and future burial needs for veterans. Their findings were based on VA providing a burial option for 90 percent of the veterans residing within a 75-mile service area of an open national or State cemetery.

LMI concluded that 31 additional veterans cemeteries will be needed over the next 20 years in increments of 5 years. H.R. 1516, as amended, will require the Secretary of Veterans Affairs to establish a new national cemetery in the top six areas of need within 4 years of the date of enactment of this act.

The six cemeteries identified in today's bill would serve over 1 million veterans. Among the six is a new cemetery in the Greenville/Columbia, South Carolina, area. Since I served for 16 years in the State House in Columbia, I understand firsthand how important this is to the veterans in that area.

This cemetery would serve more than 169,000 veterans and their survivors, and I am pleased it is included in this bill.

I want to thank the ranking member of the Subcommittee on Benefits, the gentleman from Maine (Mr. MICHAUD), as well as the chairman and ranking member of the full committee, the gentleman from New Jersey (Mr. SMITH) and the gentleman from Illinois (Mr. EVANS). Time and time again these folks showed their commitment to our veterans and their families.

Mr. Speaker, with this bill we expand the opportunities for burial in the national veterans cemetery, which is no less than our final show of gratitude to our servicemembers. I urge my colleagues to support H.R. 1516, as amended.

Mr. MICHAUD. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. EVANS), the ranking member.

Mr. EVANS. Mr. Speaker, I rise in strong support of H.R. 1516, the National Cemetery Expansion Act of 2003, as amended by the Senate.

We all know the men and women of the Greatest Generation who have served this country so grandly in World War II and Korea have reached their senior years. Approximately 1,500 veterans from all eras pass each day from this planet, and the rate is projected to increase in years to come. It is our responsibility to provide proper final resting places for all these heroes.

Mr. Speaker, I urge my colleagues to support this measure.

Mr. SMITH of New Jersey. Mr. Speaker, I yield 5 minutes to the distinguished gentleman from Florida (Mr. STEARNS).

(Mr. STEARNS asked and was given permission to revise and extend his remarks.)

Mr. STEARNS. Mr. Speaker, I enthusiastically rise in support of H.R. 1516, and I am especially pleased we are going to have a national cemetery finally in Jacksonville, Florida. This is in the northeast central Florida corridor where we have a high military presence. We had this area represented by the gentleman from Florida (Mr. CRENSHAW) and, of course, the gentleman from Florida (Ms. CORRINE BROWN) and recently by Representative JOHN MICA. All four of us serve Jacksonville and north central Florida. All of us are very pleased that this cemetery is coming. I am proud that the Jacksonville cemetery has been the intent of my bill, H.R. 197, and others that I have offered during the last 6 years of Congress.

I thought I would just briefly in the time I have also talk about Jacksonville, as why it is such a strategic place for a national VA cemetery. Even before the United States was even a country, there have been veterans fighting in Jacksonville, so it is altogether fitting to establish a national VA cemetery here. Its very name was initially, and is presently, chosen in honor of war heroes. It has a strategic location.

It is prominent on the Atlantic Ocean. It has a port, and it has been in many conflicts since its founding.

It was caught in the crossfires of war with Spain, France, the Revolutionary War, and the Seminole Indian War. It was occupied numerous times during the Civil War. And during World War I, 25 steamers were launched from Jacksonville ports. In late February 1942, German spies made it on the shore of Ponte Vedra, but fortunately they were captured before they could blow up Florida's railroad lines and stop the shipment of war supplies.

Mr. Speaker, during the 1991 Persian Gulf War, this port was active again. Jacksonville moved supplies and personnel more than any other port in the country. Nearby Blount Island has a command on the St. John's River in Jacksonville. It is the site of the Marine Corps' Maritime Prepositioning Ships, MPS. Employment of MPS assets during Desert Storm and Desert Shield, Restore Hope, Continued Hope in Somalia, and the present Operation Restore Freedom and Operation Iraqi Freedom decisively demonstrate the utility of these expeditionary forces.

We have also the Mayport Naval Air Station with an aircraft carrier station there. We have the naval air station and depot there also.

Mr. Speaker, there are a lot of veterans, a lot of military history and presence in Jacksonville; and I just want to remind my colleagues that it is a very, very good place, a resting place for our veterans.

Of course, like others who will speak on behalf of their cemetery, the 2000 U.S. Census shows the revised projections forecasting a population of just under 200,000 by the year 2005. I think that demonstrates what we all know, that a lot of veterans are moving into Florida, a lot of them are moving into northeast Florida to retire. They deserve a resting place with dignity and beauty. I think this cemetery will add a lot to that promise.

Mr. Speaker, I will conclude by also mentioning our Nation's second largest veteran population and number one in age in terms of just who they are. Nearly 325,000 veterans call home somewhere in this area of northeast central Florida. It is interesting, a number of current active duty and armed servicemembers are calling Florida and Jacksonville their home. So they might retire in Texas or California or somewhere in the United States, and they will come back to Florida.

We have a close proximity to our veterans hospital in Alachua County and Duval County, which have sent a lot of Reservists and National Guard to Iraq. So this whole area, Mr. Speaker, is demonstrating the importance of this cemetery. Of course, the next closest proximity is in Marietta, Georgia, which is just north of Atlanta. So a new national VA cemetery in Jacksonville will answer this unmet need not only for northern Floridians but also for southern Georgians.

I appreciate the support of the chairman and subcommittee chairman. We are now providing a dignified, hallowed ground for our veterans. They deserve it.

Mr. MICHAUD. Mr. Speaker, I yield 5 minutes to the gentleman from Pennsylvania (Mr. HOEFFEL), a gentleman who has fought so diligently to make sure that the southeastern Pennsylvania cemetery was included in the bill.

Mr. HOEFFEL. Mr. Speaker, I thank the gentleman from Maine (Mr. MICHAUD) for yielding me time and for his leadership on the subcommittee that has brought this bill forward. I want to also thank the Chair of the subcommittee, the gentleman from South Carolina (Mr. BROWN), and also the Chair and ranking member of the full committee, the gentleman from New Jersey (Mr. SMITH) and the gentleman from Illinois (Mr. EVANS).

This bill, H.R. 1516, is very good legislation that will create new cemeteries across this country of ours, particularly in southeastern Pennsylvania where a tremendous need for a new veterans cemetery has been demonstrated throughout the years.

In southeastern Pennsylvania, nearly 300,000 veterans live over 65 miles from the closest veterans cemetery. And in that congested part of the State, the travel time to that open cemetery is long and arduous. And this veterans cemetery located somewhere in southeastern Pennsylvania will be a tremendous service to the families of veterans and a great way of honoring the service of those who have given so much to this country.

Mr. Speaker, I really stood up to, in addition to indicating my support for the bill, my second purpose was to compliment the gentleman from Pennsylvania (Mr. GERLACH) for the great job he did in breaking the logjam that existed over this issue.

My predecessor, Jon Fox, and then I, introduced legislation in prior Congresses to establish a new veterans cemetery at Valley Forge National Historic Park, which is still a site that I would love to see chosen for this cemetery. But there are some legitimate objections to that park, and the dispute that we got into was sidetracking this proposal.

The gentleman from Pennsylvania (Mr. GERLACH) was able to figure out a way to break that logjam by creating a commission and giving the veterans commission some leeway to pick the appropriate site in consultation with veterans organizations back home. As we have moved forward, other areas of the country have decided this is also the right way to go, and so we have before us today a very sound bill that will establish new cemeteries. And that is what we are trying to do, not fight over locations and get hung up on various procedures, but to actually get the job done. So I thank the gentleman from Pennsylvania (Mr. GERLACH). It was a pleasure to work with him. I was

proud to be the leading Democratic cosponsor of H.R. 1516 when the gentleman brought it forward.

I have spoken with our former colleague, Mr. Jon Fox. He is thrilled with the progress on this; and, frankly, Senator SPECTER in the other body has greatly helped move this forward. So it has been a good bipartisan approach.

Again, I thank the Chair, the gentleman from New Jersey (Mr. SMITH), and the ranking member, the gentleman from Illinois (Mr. EVANS), for their great work. And we will be able to provide wonderful service now, hopefully in the next 4 years, in these new locations to create new veterans cemeteries to honor the veterans that have served this country and to remember the need to help their family members and their friends have the convenience of a veterans cemetery that is local to them and easy for them to get to to continue to honor these veterans for years to come.

Mr. SMITH of New Jersey. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I want to thank the gentleman from Pennsylvania (Mr. HOEFFEL) for his good work on this bill as well. This is a bipartisan bill, and he certainly did his part in making sure this legislation went forward, so I do want to thank him.

Mr. Speaker, I yield 3 minutes to the gentleman from Pennsylvania (Mr. GERLACH), the prime sponsor of this bill, who has broken a logjam; and now we will soon have a bill signing in this important legislation, not just for Pennsylvania but for other regions as well; it will go forward to the President and will become law.

Mr. GERLACH. Mr. Speaker, I first would like to thank the gentleman from New Jersey (Mr. SMITH) and the ranking member from Illinois (Mr. EVANS) for their great work and their staffs' great work in bringing H.R. 1516 to the floor today. Special thanks to the lead Democrat sponsor of the legislation, the gentleman from Montgomery County, Pennsylvania (Mr. HOEFFEL), for his persistence, not only in this session but in prior sessions to bring this to a conclusion today legislatively.

I also would like to thank the Senator from Pennsylvania, Senator SPECTER, and his staff and ranking member, Senator GRAHAM, for their work also over on the Senate in allowing us to move this forward.

Most importantly, I would like to thank the veterans of southeastern Pennsylvania for their great service and sacrifice to our country over the years.

This legislation was introduced last March to establish a new national veterans cemetery in southeastern Pennsylvania; and as that bill moved through the Committee on Veterans' Affairs, I am very pleased to see that the additional sites were added for other areas of the country that likewise have the need to have veterans cemeteries for their veterans.

The need for a cemetery in our area is well-documented and long overdue. The Philadelphia national cemetery is virtually closed with the exception of cremated remains to nearly 400,000 veterans that reside in the five counties and make up the metropolitan Philadelphia area.

While cremation may be alternative to some, it is certainly not the preference to most; but unfortunately it is the only option for Philadelphia-area veterans currently if they want to have their remains reposed at a veterans cemetery close to home.

The only other national cemetery in our region is the Indiantown Gap Cemetery, which is a long drive from Philadelphia and can be very difficult for widows, widowers, and other family members who want to visit the graves of their loved ones. I would note that more than 290,000 area veterans live more than 65 miles from Indiantown Gap National Cemetery.

The Secretary of Veterans Affairs has expressed his support for the establishment of a new cemetery in southeastern Pennsylvania after analyzing two factors not taken into account in the previous veterans affairs department study. First, the Beverly National Cemetery in nearby Burlington County, New Jersey, is filling up faster than expected and is only available to New Jersey veterans. Additionally, the department recently added Monroe County, Pennsylvania, to the greater Philadelphia service area, thereby increasing the number of the veterans in need to over 175,000, the statistical benchmark for the establishment of a new cemetery.

□ 1345

The Secretary also acknowledged that the Indiantown Gap National Cemetery in Lebanon County, Pennsylvania, is at least 80 miles from Philadelphia, which contrasts with the Department's guidelines of having a veterans cemetery within 75 miles of a veteran's home.

Consequently, the Secretary has expressed his support for a new cemetery in our area to honor those who would be laid to rest there. This legislation would provide for its establishment within a 4-year time period and allow for the input of local officials and veterans in determining its specific site.

The importance of a veterans cemetery from our part of Pennsylvania has already been recognized for a long period of time. In 1862, the 37th Congress created the National Cemetery of Philadelphia when they initially established what has become a large network of national cemeteries across the United States. Southeastern Pennsylvania veterans and the veterans living in the other areas included in the bill today should, like those in the past, have the opportunity to be buried close to home after providing the same level of heroic service and sacrifice to our Nation.

I urge the support of the Members when we vote on this legislation and,

again, thank the chairman of the committee for his support.

Mr. SMITH of New Jersey. Mr. Speaker, I yield 2 minutes to the gentleman from Florida (Mr. MICA), my good friend and colleague.

Mr. MICA. Mr. Speaker, first I wish to thank the gentleman from New Jersey (Mr. SMITH), the chair of the committee, and also the gentleman from South Carolina (Mr. BROWN), the subcommittee chair, and also the gentleman from Pennsylvania (Mr. GERLACH) for their leadership and the bipartisan support on both sides of the aisle for this much-needed legislation. I think that it is very appropriate that we follow the legislation that was just handled to take care of the medical concerns and need of our veterans by also taking care of their last wishes.

Florida is so privileged to have two of the six new cemeteries that will be dedicated as national veterans cemeteries under this legislation, and what I was told by staff is that the basis of the designations is not done just by political power, but by actual need. And certainly Florida, whether it is south, central or northeast, is the recipient of so many of those men and women who served our Nation and have chosen to retire, to work and to live out their final days in our great State.

So this is the very least that we can do. We have over 1,000 veterans dying across the land every day, World War II veterans and others, and again, many of them coming to Florida. As we adjust our medical needs and health care services to our veterans, it is also appropriate that we make this final adjustment that they have a decent burial place in our State where they have chosen to live, work and also to retire.

I thank my colleagues for their leadership, and I urge the passage of this legislation.

Mr. SMITH of New Jersey. Mr. Speaker, I yield myself 10 seconds.

I thank the gentleman from Florida (Mr. MICA) for his contribution, and just remind him that his brother, Dan Mica, used to be on the House Committee on Veterans Affairs and never lost an opportunity to remind us how everyone, everybody ultimately moved to Florida from the northeast and everywhere else. So his point about need was very well-taken.

Mr. Speaker, I yield 2 minutes to the distinguished gentlewoman from Florida (Ms. HARRIS) who, again, worked very hard to ensure that the Sarasota provision was included in our bill.

Ms. HARRIS. Mr. Speaker, I thank the gentleman for yielding me the time.

Mr. Speaker, I rise and urge my colleagues to support H.R. 1516, the National Cemetery Expansion Act of 2003, as amended by the Senate. On July 21, this House passed the original 1516 by unanimous consent. The bill directs the Secretary or Veterans Affairs to establish five additional cemeteries within the national cemetery system.

Although the original version that we passed 3 months ago addresses the

needs of hundreds of thousands of veterans across our Nation, that original version did not acknowledge the men and women of southwest Florida who comprise one of the Nation's largest population of veterans. Currently, Bay Pines National Cemetery in St. Petersburg, Florida, constitutes the closest national cemetery that serves southwest Florida's veterans. For many families, visiting this location involves a strenuous drive. Moreover, Bay Pines, which encompasses a mere 27.3 acres, accepts only cremated remains.

I strongly believe that we should not impose this hardship of travel upon our veterans' families. Moreover, forcing a potentially objectionable method of entombment upon veterans, as a condition of receiving the final tribute they earned, is patently wrong.

The Department of Veterans Affairs regards Bay Pines as an open cemetery for the 13th District's veterans until the year 2016. This designation means that the Department regards that cemetery as sufficient to serve their needs until that year. These brave men and women require a new national cemetery long before then.

Thanks to the chairman of the Senate Committee on Veterans' Affairs, Senator ARLEN SPECTER, and to our own extraordinary Committee on Veterans' Affairs chairman, the gentleman from New Jersey (Mr. SMITH), and to my friend and colleague, the gentleman from Pennsylvania (Mr. GERLACH), we have an opportunity to correct this oversight today.

I respectfully urge my colleagues to accede to the amended version of H.R. 1516 that the Senate passed on October 17 which specifies the Department of Veterans Affairs shall establish a new national cemetery in the Sarasota, Florida, area. Upon the passage of H.R. 1516, approximately 406,000 veterans who live in my District finally have the opportunity to receive the internment, according to their wishes, in a place of honor, closer to their home.

Mr. SMITH of New Jersey. Mr. Speaker, I yield such time as he may consume to the gentleman from Florida (Mr. CRENSHAW), another friend and great advocate for this issue.

Mr. CRENSHAW. Mr. Speaker, I thank the chairman for the time.

I rise in support of House bill 1516 because it keeps a commitment, a sacred commitment to the men and women of our military. Our country has chosen to honor our veterans because of their sacrifice and because of their service. Our veterans did not serve to become heroes. They did not fight because they loved battle. Our veterans went to war because our country asked them to go to war. They fought to defend our freedom.

Such supreme dedication demands supreme recognition, and that is what this bill does. In Florida, we have over 2 million veterans, but only four veterans cemeteries. One is completely full, one accepts only cremated remains, and two are over half a State

away from my district in northeast Florida.

This bill provides that a veterans cemetery will be built in northeast Florida. Our veterans want the cemetery. Our veterans need the cemetery, and most of all, our veterans deserve a cemetery.

I urge the passage of this legislation.

Mr. MICHAUD. Mr. Speaker, I yield myself such time as I may consume.

In closing, I would like to urge my colleagues to support this legislation, and I also want to once again thank the gentleman from New Jersey (Mr. SMITH), the chairman of the committee, for his working extremely hard with the gentleman from Illinois (Mr. EVANS), the ranking member, to make sure that we pass bipartisan legislation because veterans are from both political parties, and I think they deserve the very best, and I appreciate the excellent leadership from both the gentleman from New Jersey (Mr. SMITH), the chairman, and the gentleman from Illinois (Mr. EVANS), the ranking member.

Mr. Speaker, I yield back the balance of my time.

Mr. SMITH of New Jersey. Mr. Speaker, I yield myself such time as I may consume.

I, too, want to thank my friends and colleagues on the other side, the gentleman from Maine (Mr. MICHAUD) and, of course, our distinguished chairman of the subcommittee who spoke earlier, and the gentleman from Illinois (Mr. EVANS), the ranking member, just thank them for their good work on this, and the gentleman from Pennsylvania (Mr. GERLACH), of course the prime sponsor.

I also want to thank Senator SPECTER who is the chairman of the Senate Veterans Committee with whom we worked on all of these issues, but he got this back very, very quickly in a way that actually improved it. So I want to thank him for that, and Senator GRAHAM.

Ms. CORRINE BROWN of Florida. Mr. Speaker, today I ask for support of H.R. 1516, which will establish national cemeteries in parts of the country where they are needed the most, in—Southeastern Pennsylvania; Birmingham, Alabama; Bakersfield, California; Greenville/Columbia, South Carolina; Sarasota County, Florida; and my own Jacksonville, Florida.

Florida has the second largest population of veterans in the Nation—totaling almost two million. There are more than 325,000 veterans in the Northeast Florida/Southeast Georgia area alone. One out of every ten deaths nationally is a resident of Florida at the time of interment. And, veterans' deaths are increasing each year as World War II and Korean War-era veterans advance in age. Soon, we will be unable to meet the burial needs of our veterans. Northeast Florida is in dire need of a new cemetery to accommodate veterans and their families. We owe it to our veterans to make certain that they have an appropriate final resting place.

The nearest "open" cemetery serving Northeast Florida is in Bushnell, Florida, which is

150 miles from Jacksonville—a three-hour drive. Florida's two smaller national cemeteries in Pensacola and St. Augustine are closed due to full capacity. The situation for Jacksonville-area veterans is almost desperate.

The National Cemetery Administration's intent is to make veterans' burial needs available in a state or national cemetery within 75 miles of the veteran's home. Veterans in the Jacksonville area are twice the distance from an open national cemetery than the National Cemetery Administration's goal. This is unacceptable. People need to be able to visit their loved one's final resting place without being burdened with a six-hour round trip from Jacksonville. We need to show veterans the respect that they have earned.

I ask that my colleagues support this important legislation.

Mr. SMITH of New Jersey. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from New Jersey (Mr. SMITH) that the House suspend the rules and concur in the Senate amendments to the bill, H.R. 1516.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. SMITH of New Jersey. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

#### GENERAL LEAVE

Mr. SMITH of New Jersey. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 1516, as amended.

The SPEAKER pro tempore (Mr. TERRY). Is there objection to the request of the gentleman from New Jersey?

There was no objection.

#### FALLEN PATRIOTS TAX RELIEF ACT

Mr. SAM JOHNSON of Texas. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3365) to amend title 10, United States Code, and the Internal Revenue Code of 1986 to increase the death gratuity payable with respect to deceased members of the Armed Forces and to exclude such gratuity from gross income.

The Clerk read as follows:

H.R. 3365

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

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Fallen Patriots Tax Relief Act".

#### SEC. 2. FINDINGS.

The Congress finds the following:

(1) The tragic events of September 11, 2001, and subsequent worldwide combat operations in the Global War on Terrorism and in Operation Iraqi Freedom have highlighted the significant contributions of members of the Armed Forces in support of the national security of the United States and the sacrifices made by those members in the defense of freedom.

(2) The sacrifices made by the members of the Armed Forces are significant and are worthy of meaningful expressions of gratitude by the Government of the United States, especially in the case of sacrifice through loss of life.

(3) The death gratuity payment made by the United States Government for deaths while in military service has historically been tax exempt.

(4) The military death gratuity payment should remain tax exempt in order to assist families of fallen patriots to continue their quality of life during their greatest time of need.

(5) The Congress should periodically increase the amount of the military death gratuity payment to ensure that its value is not diminished.

#### SEC. 3. INCREASE IN DEATH GRATUITY PAYABLE WITH RESPECT TO DECEASED MEMBERS OF THE ARMED FORCES.

(a) AMOUNT OF DEATH GRATUITY.—Section 1478(a) of title 10, United States Code, is amended by striking "\$6,000" and inserting "\$12,000".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as of September 11, 2001, and shall apply with respect to deaths occurring on or after that date.

#### SEC. 4. RESTORATION OF FULL EXCLUSION FROM GROSS INCOME OF DEATH GRATUITY PAYMENT.

(a) IN GENERAL.—Paragraph (3) of section 134(b) of the Internal Revenue Code of 1986 (relating to qualified military benefit) is amended by adding at the end the following new subparagraph:

"(C) EXCEPTION FOR DEATH GRATUITY ADJUSTMENTS MADE BY LAW.—Subparagraph (A) shall not apply to any adjustment to the amount of death gratuity payable under chapter 75 of title 10, United States Code, which is pursuant to a provision of law enacted on or before the date of the enactment of this subparagraph."

(b) CONFORMING AMENDMENT.—Section 134(b)(3)(A) of such Code is amended by striking "subparagraph (B)" and inserting "subparagraphs (B) and (C)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to deaths occurring after September 10, 2001.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas (Mr. SAM JOHNSON) and the gentleman from New York (Mr. McNULTY) each will control 20 minutes.

The Chair recognizes the gentleman from Texas (Mr. SAM JOHNSON).

Mr. SAM JOHNSON of Texas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of this bill, the Fallen Patriots Tax Relief Act. It is important to me, and I think to the whole Congress, that we get this enacted right away. It is unconscionable to me that a knock at the door by a military chaplain is followed by a knock on the door from the tax man.

Sadly, this is the case. I had the distinct honor of serving my country in

the Air Force for about 29 years. So my family and I know something about this part of military life, and I will never forget, after I got home from being a prisoner of war, that my wife said that one of her worst moments was when the military chaplain pulled up in front of the house after I was shot down and her heart just stopped. She did not know what they were going to say, but she knew it was not going to be good, and I cannot imagine today the unspeakable despair of a family who just lost the loved one in service of their country only to be followed up by the horror of a visit from the tax man. That is just wrong. This bill fixes that. We need to change that law today.

This bill permits the entire amount of the death benefit gratuity to be tax free. It also increases the amount of the death benefit to \$12,000, which is more in line with the value of these benefits when they were initially created.

This is a clean bill. There is absolutely no good reason for it to get fouled up in the same legislative backwater that stalled three previous provisions of this bill.

Sadly, every day we hear of deaths in Iraq and other military hot spots around the globe. In the 2 years since 9/11, it has been increasingly important that we eliminate the unfair, immoral tax on the death benefit of a servicemember's loved ones who receive that from the Armed Forces.

Mr. Speaker, I reserve the balance of my time.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume.

There is no need for me to reiterate the details of this bill. The gentleman from Texas has outlined them. I strongly support the bill, and I agree with him wholeheartedly, that its passage is long overdue.

I will also say that it is one of my great honors to serve in the United States Congress with my friend SAM JOHNSON. He rendered outstanding service as a member of our Armed Forces over a very long period of time. He was also, as my colleagues all know, a prisoner of war for 7 years and endured torture during his service on behalf of our country. Thankfully, he came back home and has rendered outstanding service to his community, to his State, and his Nation ever since.

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I am grateful to him, and I am grateful to all of those who served in our Armed Forces through the years.

As I get older, I work more at keeping my priorities straight. Part of that for me is to remember that had it not been for all of the men and women who served in the United States military through the years, the rest of us would not have the privilege of going around bragging, as I often do, about how we live in the freest and most open democracy on the face of the Earth.

Freedom is not free. We have paid a tremendous price for it. Part of that