

Because conservation easements are the result of decades of statutory, regulatory, and case law, this legislation is crafted to ensure it does not change the underlying state law or the underlying federal tax law pertaining to conservation easements. A summary of the legislation follows.

The legislation modifies Internal Revenue Code, Section 170(b) (2) by inserting subparagraph (C), creating an exception that provides Alaska Native Corporations with a deduction for donations of certain qualified conservation easements.

Under Section 170(b)(2)(i), the maximum deduction limit would be set at 100 percent of the taxpayer's adjusted gross income.

If the taxpayer has deductions in excess of the applicable percentage-of-income limitation, Section 170(b)(2) (ii) would allow the taxpayer to carry-forward the deduction for up to 15 years.

In order to be eligible, a qualified charitable conservation contribution must: (1) otherwise qualify under Section 170(h)(1); (2) be made by a Native Corporation; and (3) be land that was conveyed by ANCSA.

Section 170(b)(C)(IV) reiterates that this legislation is not meant to modify underlying state law or the underlying federal tax law in any way most notably regarding to existing property rights conveyed to ANC's through ANCSA. For example, while the easement would apply to the surface rights of the land, the Regional Corporation would continue to hold their subsurface rights and reserve their right to develop those resources through methods such as directional drilling.

The increased maximum deduction limit would apply to all contributions made in taxable years beginning January 1, 2009.

Under Alaskan law, all ANCs already have the ability to place conservation easements on their land, so communities that would like to "tie up their land" already possess the ability to do so. Additionally, current law affords eminent domain powers to governments for imposing corridors across easements. Moreover, courts have repeatedly held that lands subject to conservation easements are not protected from condemnation proceedings.

Expanding eligibility for the tax deduction for charitable donations of qualified conservation easements would give parity to Alaska Native Corporations, providing them with an incentive to permanently protect properties. In addition, the tax incentive would help provide the resources necessary to offset the costs of permanent protection.

A PROCLAMATION HONORING
RONDA KINNAMON FOR 30 YEARS
OF DEDICATED SERVICE TO OHIO
AND THE APPALACHIAN REGION

HON. ZACHARY T. SPACE

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. SPACE. Madam Speaker,

Whereas, Ronda Kinnamon was appointed as the Regional Economic Development Director for the region of Chillicothe, Ohio, because of her expertise about and dedication to Appalachian Ohio; and

Whereas, Ronda Kinnamon has, throughout her career, been of invaluable service to com-

munity economic development and small business growth; and

Whereas, Ronda Kinnamon has provided economic and job-training assistance to the people of Ohio through her service in the State Department of Job and Family Services; and

Whereas, Ronda Kinnamon has demonstrated leadership and innovation through her founding of the American Quality and Productivity Institute of Southern Ohio, which promoted economic development and job creation in Southern and Eastern Ohio: Now, therefore, be it

Resolved, That along with her friends, family, and the residents of the 18th Congressional District, I applaud Ronda Kinnamon for her distinguished record of service to Ohio and the Appalachian Region. We are grateful for her dedication and service.

HONORING TREVOR L. JAMES OF
HAMMONTON TOWNSHIP, NEW
JERSEY; A PRAISEWORTHY MAN
AND A LOVING FATHER

HON. ROBERT E. ANDREWS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. ANDREWS. Madam Speaker, I rise today to recognize Trevor L. James, who resided in Hammonton, New Jersey for 22 years. His life was tragically cut short in a motorcycle accident.

As a child Trevor loved to laugh and play like all children, but he also had a passion for all things mechanical. He would spend endless hours figuring out how things could be put together and taken apart.

When he was 12 years old, Trevor was struck by a car while riding his bicycle. As a result of the injuries from the accident he was unable to participate in sports and other physical activities. Despite this obstacle, James kept a positive attitude. He lived his life according to his parents' philosophy; act with conscience and always with motivation.

At the age of 20, Trevor was blessed with the birth of his son Dylan. Trevor instantly matured the day Dylan entered this world. Trevor bought and restored a home in order to better care for his son. He devoted his life to being the best father he could be.

On August 1st, 2006, Trevor was in a motorcycle accident in Sicklerville, New Jersey. While driving down the road he was blindsided by another vehicle and the promise of his young life was ended. Since the accident his mother, Mrs. Janet James, has dedicated her efforts to the memory of her son Trevor. She is now a major advocate for motorcycle safety in New Jersey. Members of the community have donated a billboard to commemorate Trevor's life. The billboard is located on the highway where Trevor was struck. It shows a picture of Trevor and his son Dylan, reminding drivers to remain alert on the roadways.

Madam Speaker, Trevor James' life must not be forgotten. I want to personally thank Mrs. James for keeping her son's memory alive. As Mrs. James says, her son will be remembered for the characteristics he demonstrated everyday: truth, love, and justice.

HONORING PENNY BROPHY FOR
HER SERVICE TO THE CITY OF
TEMPE

HON. HARRY E. MITCHELL

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. MITCHELL. Madam Speaker, I rise today to honor Penny Brophy, who is retiring from the City of Tempe after twenty four years of distinguished service. Penny possesses a quick wit and enthusiastic personality that endears her to her fellow co-workers. She also has the rare ability to interject humor in even the most stressful situations, and is always generous with her time to help her co-workers.

However, Tempe's loss is the Brophy family's gain. She will now have more time to spend with her husband, Bob and their children, Howard and Laurie. As a grandparent myself, I also know she will love having more free time to dote on her own four grandchildren—Adam, Jessican, Dylan and Sydney. Penny, congratulations on your retirement, and I hope you enjoy your hard-earned leisure. You are a rare gem and will be truly missed.

Penny started her tenure with Tempe while I was Mayor, and I am pleased to recognize her accomplishment today. Madam Speaker, please join me in congratulation Penny Brophy on a distinguished career of service.

TRIBUTE TO UNIVERSITY OF KANSAS
SAS DEBATERS BRETT BRICKER
AND NATHAN JOHNSON FOR
THEIR CHAMPIONSHIP AT THE
NATIONAL DEBATE TOUR-
NAMENT

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. MOORE of Kansas. Madam Speaker, I am pleased to have this opportunity to congratulate the collegiate policy debate team of Brett Bricker and Nate Johnson from the University of Kansas on their National Debate Tournament championship this spring.

Nearly 80 teams competed in this year's National Debate Tournament, held in Austin, TX. After 10 challenging rounds of debate, Bricker and Johnson defeated the defending national champions from Wake Forest to bring home the title. While less prominent than its athletic counterparts, collegiate policy debate is a competitive, academic activity that exists in universities across the Nation. Students spend countless hours throughout the academic year reading articles and forming arguments to debate a national topic on both sides. In addition to the grueling work required by the activity, students must also keep up with their schoolwork, all without the benefit of scholarships.

I am pleased to share with the other members of the House of Representatives a recent article in Kansas Alumni magazine chronicling the champions' story. I ask that my colleagues join me in congratulating Brett Bricker and Nate Johnson on their championship.

RAISE THE BLUE BANNER—THERE'S NO ROOM FOR ARGUMENT: KU'S DEBATE TEAM IS THE BEST IN THE LAND

(By Joe Miller)

While other Kansas seniors are enjoying spring break on beaches in Florida, Brett Bricker is in cold, damp Lawrence, his nose buried in books. He reads all day, every day, taking short breaks now and then to grab some food. And he keeps reading while he eats. At night he can't sleep, so he gets up and reads some more, plowing through thick, mind-numbing books about the global economy and farm subsidies, and dense articles culled from peer-reviewed journals.

It's grueling, but this is March—tournament time. Bricker knows he must give his all if he wants to bring the national championship trophy back to KU.

When he needs a break from reading, he trudges across an empty campus to Bailey Hall, downstairs to the basement, to meet with his teammate, fellow senior Nate Johnson. It's a messy place, with tables and study carrels stacked with books and photocopied articles, reams and reams of them, and accordion tile folders and pens and highlighters. And trophies. Lots and lots of trophies.

"There's too many trophies," he says. "Not enough room for all of them."

But Bricker, a math major, and Johnson, a double major in philosophy and political science, have spent four years doing all they can to add to the clutter. They first set foot in this place when they were high school students and were blown away by the winning tradition showcased on its walls, which are covered with banners: yellow and red for Final Four finishes, burgundy for ending the regular season ranked No. 1, and four KU blue ones for national championships: 1954, 1970, 1976 and 1983. "When you get here, you want to work as hard as you can to enshrine your name here," Johnson says.

Among the banners are several bearing their names, each for perfectly admirable accomplishments such as earning top seed in a championship tournament or finishing in the finals or Final Four. But those aren't good enough for Bricker and Johnson. The banners that bear their names aren't Jayhawk blue.

Folks sometimes compare KU's debate program to its storied basketball program. But that's really doing a disservice to debate. Over the past 50 years, the Jayhawks won the National Debate Tournament four times, made it to the NDT Final Four on 13 occasions, and have qualified for the tourney every year since 1968.

And, unlike basketball, they do it all without the benefit of full-ride scholarships. The Jayhawk debate squad, a perennial national top 10, is a team of walk-ons. "Our students debate because they love debate," says coach Scott Harris.

Despite its success, Kansas doesn't attract the nation's top high school debaters the way rivals do. Other top-ranked debate programs, such as Northwestern, Emory, Harvard, Dartmouth and California-Berkeley, reload every season with champion debaters from the best prep schools in the country. Kansas builds its success with in-state students who had little opportunity to compete at the national level.

"Kansas has a great tradition of taking kids who weren't especially good debaters in high school and making them into champions," Bricker says.

He and Johnson are perfect examples. Both debated in high school, Johnson in Manhattan and Bricker in Wichita. And though both qualified for the national championship tournament, along with hundreds of other kids, neither made it to elimination rounds, much less the Final Four or championship.

Yet now they're heading into the final tournament of their college careers, the storied National Debate Tournament, as the second-ranked team in the nation, having been edged out of the top spot by Northwestern in February after a season-long, neck-and-neck battle.

It would have been nice to finish No. 1, of course. But in the big scheme of things, it doesn't matter. All that matters now—in-deed, maybe all that ever has mattered—is the NDT.

Last year, Kansas got knocked out in the Elite Eight. Same thing the year before.

Now the Jayhawks have one last chance to win it for themselves, and for their coach, who, despite an outstanding record in his 18 years in Lawrence, has never won the big one.

Harris came to Lawrence in 1991, after a five-year stint as director of debate for the University of Louisville, where, truth be told, he was beginning to feel disillusioned with the game. It's a high burnout activity," he explains.

Observing Bricker and Johnson as they prepare for the NDT, it's easy to see why. Each works more than 40 hours a week on debate during the regular season, much more at championship time. This is in addition to school. And neither of them sloughs off their schoolwork. Both are graduating with honors and have shored up plans to continue their studies, Johnson in law school and Bricker as a master's student in KU's communication studies program.

Coaching is even more demanding. In addition to managing several dozen debaters and nine assistant coaches (grad students in the communication studies department), and traveling to 18 tournaments a year, Harris also teaches two classes each semester.

Yet he feels more excited about debate today than ever, he says, "because of the quality of students we've had here at Kansas. I really feel like I've been spoiled. We've had really good people. I don't know what it is about Kansas. Maybe it's something in the water that produces kids of high character."

Also, he gets a lot of help from the administration and alumni. Support for debate has always been strong. It helps, for instance, that the chair of the communication studies department is not only a former KU debater but also a national champion: Professor Robert Rowland, c'77, PhD'83, won the NDT in 1976 with teammate Frank Cross, c'77. But support strengthened in 2001, when Chancellor Robert E. Hemenway formed the KU Debate Advisory Committee, a group of faculty and alumni that raises funds for the program and builds community across generations of KU debaters.

Mark Gidley, c'83, c'83, who serves on the committee and helped win Kansas' last national championship, in 1983, says the effort has benefited the program and alumni. "We've had a number of reunions," he says. "It's been amazing to make connections between debaters from the '40s and '50s and the '80s and '90s and to see that we all had the same experiences."

RECOGNIZING THE MOUNTAIN VIEW LITTLE LEAGUE'S ALL-STAR BASEBALL TEAM

HON. HARRY E. MITCHELL

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. MITCHELL. Madam Speaker, I rise today in recognition of the Mountain View Little League's All-Star team, which won the

2009 Junior League Baseball World Series. I share the pride of from around my Congressional District and state that this inspiring and hard-working team hails from our community.

After a 24-game winning streak, the Scottsdale-based team claimed the World Series title, beating a team from Aruba. However, it is not just their impressive record or title that makes them an exceptional team. Their qualities of dedication, hard work and perseverance brought the team to victory. As a former teacher and coach, I know from experience the importance of these values, which are essential both on and off the field.

Therefore, I am truly privileged to celebrate the win of such a determined and good-spirited team. The team's heart and unity has paid off and should serve as an inspiration for all. I have high hopes for all members of the team and I am confident that they will continue to make Arizona proud, whether in baseball or any other future endeavors.

Madam Speaker, I am honored to enter into CONGRESSIONAL RECORD the names of the Mountain View Little League's All-Star team: Jake Anderson, Dylan Cozens, Michael DeRegis, Jimmy DiTroia, Cody Erickson, Lucas Jacobi, Zac Janikis, Grant Martinez, Duncan Morfitt, Ryan Riggs, Michael Salazar, Luc Trotta, Mo White; Coaches Jim DiTroia, Darin Trotta and Manager Steve Erickson.

TRIBUTE TO MIDLAND BERRYHILL AMERICAN LEGION POST 165 BASEBALL TEAM

HON. DAVE CAMP

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. CAMP. Madam Speaker, I rise today to commend the team members of the Midland Berryhill American Legion Post 165 baseball team on winning the American Legion World Series on Tuesday, August 18, 2009. They have represented the state well with their perseverance and athleticism, and we are very proud of their national accomplishments.

Berryhill's 11-4 win over the Medford, Oregon Mustangs completed a five-game unbeaten run through the World Series. This is Berryhill's first ever national championship.

Additionally, Berryhill, a 19 and under travel team comprised of players from mid-Michigan and rooted in Midland, consistently outscored their opponents with strong hitting and solid defense throughout the series.

Team members include: Cole Martin, Kenny Babinski, Jordon Herman, Larsen Cronkright, Garrett Yatch, Nate Kuehne, Jordon Dean, Sean Hartman, Alex Rapanos, Eric Dawson, Matt Cresswell, Kenton SanMiguel, Ryan Longsteth, Kyle O'Boyle, Ben Singer, Eric Peterson, Chad Mayle, Max Yatch, and Jake Enszer. The team's coaching staff includes Dan Cronkright, and Patrick Dawson, while Steve Cronkright serves as the team manager.

I am honored today to recognize the Midland Berryhill American Legion Post 165 baseball team for their accomplishments, and congratulate them on their outstanding performance.