

also had oversight and acted as the media contact for the 1998 Shell Oil Spill in Carquinez Strait of Northern California which ultimately led to a \$19 million settlement. He was instrumental in the \$1 million settlement agreement with Browning Ferris Industries to help restore Pilarcitos Creek in San Mateo County, CA.

Throughout his life, Brian Hunter has been an ardent supporter of recreational fishing and hunting programs throughout northern California. He has encouraged, supported and participated in numerous youth hunting and fishing programs. He developed animal capture and restraint protocols and wrote the handbook for animal capture as well as developing the training class. He has served as the associate editor of TRACKS and on the editorial advisory board of the Outdoor California magazine which is regularly published by the Department of Fish and Game. Perhaps Brian's greatest accomplishment has been in the hiring, training and mentoring of numerous successful Fish and Game Employees.

Brian is a devoted family man as well. He is married and two children, ages 33 and 35. In his spare time Brian prides himself as a hunter, angler, observer of nature and a purveyor of common sense.

Clearly Brian Hunter has been a valuable asset to the people and the wildlife of northern California. His distinguished career record speaks for itself. It has been my honor to represent Brian as both a State Senator and now as a Congressman. For these reasons I move that we recognize and honor Brian Hunter for his outstanding achievements and service to the State of California.

INTERNET NONDISCRIMINATION
ACT OF 2000

SPEECH OF

HON. MAX SANDLIN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 10, 2000

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 3709) to make permanent the moratorium enacted by the Internet Tax Freedom Act as it applies to new, multiple, and discriminatory taxes on the Internet.

Mr. SANDLIN. Mr. Chairman, I rise today to address H.R. 3709, The Internet Non-discrimination Act. The Internet transformed business and commerce in a revolutionary fashion. Congress now must face the daunting task of shaping policy concerning its taxation.

Mr. Chairman, I come from East Texas, a region that has a heavy concentration of small businesses. Under law, these businesses are required to collect sales tax. In 1992, the U.S. Supreme Court ruled that states cannot require businesses without a physical presence in their geographic area to collect and remit sales taxes. Small businesses were essentially rendered uncompetitive under this ruling. These "brick and mortar" stores now face extinction because they are forced to compete with online businesses who do not have to collect state and local taxes.

As things stand, state and local governments lose about \$5 billion annually in uncollected sales taxes on mail order purchases

and are expected to lose about \$15 billion annually in uncollected sales taxes on Internet purchases by the year 2003. I am aware that the Internet is the engine driving current economic growth and am in no way trying to jeopardize its growth. The Internet provides access to products that my rural constituents would not otherwise be able to purchase. However, I believe that electronic commerce and small business should exist on a level playing field with regard to taxation. It is time that Congress begins to address the task of creating a fair tax code for online retailers and their brick and mortar counterparts.

I urge my colleagues to work toward a technology neutral, simplified, sales tax system which guarantees that buyers and sellers are treated equally. It is important that Congress be given and appropriate period of time to build a consensus on the long-term solution to Internet taxation issues. We must be careful to avoid a hasty, ill-conceived tax system that places unnecessary tax burdens on our consumers and sellers.

I stand in support of H.R. 3709, The Internet Nondiscrimination Act. It is my hope that, in the future, Congress will go one legislative step further and address the issues surrounding e-commerce taxation.

SAMUEL B. MOODY BATAAN
DEATH MARCH ACT

HON. JOHN L. MICA

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mr. MICA. Mr. Speaker, today I am introducing legislation in the name of a special and dear friend who valiantly served in World War II and survived the treacherous Bataan Death March. The "Samuel B. Moody Bataan Death March Compensation Act" would provide compensation to those individuals who were forced to partake and held imprisoned following the ruthless procession.

Last year, Sam Moody passed away in Central Florida. I first met Sam in my civic activities in central Florida some years ago. However, I never really knew much about his background until some years ago when I invited Sam and several other veteran leaders to a small luncheon gathering.

As we sat together, I asked each of the veterans to relate some of their military service recollections after lunch to our group. Sam Moody started off rather hesitantly but he began telling an incredible story.

In 1942, American and Filipino troops fought bravely against the Japanese army during the Second World War on the Bataan Peninsula in the Philippines. Due to the low supplies and no hope of reinforcements, these men fought valiantly until they were forced to surrender to the enemy.

Within six days, the troops were corralled in the Mariveles, just south of Bataan. Little did they know, they were in for the journey of their lives—the Bataan Death March. In April of 1942 they began their march from Mariveles to their yet unknown destination of San Fernando—more than 60 miles away. The tropical temperatures in the Philippines during this season were excruciating, many men dying from dehydration and some from exhaustion. Treatment by their Japanese captors was bru-

tal and often fatal as those who could not continue marching were summarily beaten or executed on the spot.

Many marchers attempted to escape into the jungles and some succeeded, however, most were forced to continue on their journey. Once they reached the railroad sidings, the troops were crammed into railroad cars like cattle. They continued to feel the torture of the tropical sun and their 30 mile train journey took close to 4 hours with long stops at various points.

After reaching camp O'Donnel in the jungles of Arlac Province, these soldiers were held as prisoners of war for over 3½ years.

Mr. Speaker, the purpose of the "Samuel B. Moody Bataan Death March Compensation Act" is to illustrate that while food and clothing allowances existed for our soldiers the United States failed to pay these benefits to the Bataan Death March survivors during their time spent in captivity.

In fact, those who survived to see their liberation in 1945 also did not receive the promotions or pay grade increases given to their counterparts who were not held as POWs. Pay increases and benefits were a standard part of military service, however, these brave individuals have yet to receive their lost payment.

In an effort to give these brave men their just benefits, I am introducing this legislation to compensate those survivors who were held captive after the Bataan Death March with their earned pay and benefits.

I would like to invite each member of this body to join me in this effort by cosponsoring this legislation. For those who gave so much in service to our Nation deserve to be duly compensated for their sacrifice and valor.

EULOGY FOR GRACE DIEHL

HON. JOHN JOSEPH MOAKLEY

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mr. MOAKLEY. Mr. Speaker, I rise to pay tribute to a remarkable woman, Grace Diehl, who passed away last month. Grace was the wife of Leo Diehl, the former assistant and close friend of Speaker "Tip" O'Neill. I am inserting the eulogy delivered at Grace's mass by Tom O'Neill, the speaker's son. It is obvious in reading the eulogy that Grace and Leo shared a love and devotion that we all should emulate. I submit this eulogy not only to pay my respect to Grace and her memory, but to share with my colleagues a true love story.

EULOGY FOR GRACE DIEHL

Good Morning to each of you . . . Father . . . Grace's family and friends . . . and especially to you Leo. It is a great honor and a significant responsibility . . . to offer some remembrances about Grace whose long life spanned most of the last century and who . . . thanks in large part to an enviable but mysterious mix of great genes, determination and the constant care and concern of an equally determined husband . . . managed to also celebrate the dawn of this new century.

Grace's life is a remarkable saga, best told in two parts. . . . The years before "My Leo" as she liked to call him and the years with Leo, which I know she would agree were her best.

Most good stories begin at the beginning which is where I should start. The problem is