was also a representative for the San Diego area to the Pacific Asian Advisory Council.

My prayers are with Monique's family and friends whose hearts she so deeply touched. Her contributions towards our island community will be remembered and honored always.

HONORING COACH GENE PINGATORE OF ST. JOSEPH HIGH SCHOOL ON HIS RECORD-BREAKING 827TH WIN IN ILLINOIS

HON. DANIEL LIPINSKI

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Mr. LIPINSKI. Madam Speaker, I rise today to honor Coach Gene Pingatore for his outstanding and inspirational career as head coach of the St. Joseph High School boys basketball team in Westchester, Illinois, as well as to recognize his achievement as the all-time winningest boy's basketball coach in Illinois high school history.

Always considered one of the most fabled coaches in the storied history of Illinois basketball, Coach Pingatore's legacy reached a new level on January 16th, 2009 when his St. Joseph's squad faced Carmel Catholic High School. Their 49–26 victory gave Pingatore his record-breaking 827th win as a head basketball coach in Illinois.

What especially sets Gene Pingatore apart, however, is not his incredible record but rather his winning philosophy and his perseverance. His legendary program was not built overnight. In 1969–1970, Pingatore only managed three wins in his first season as a coach. The next year St. Joseph's managed seven wins, and Coach Pingatore only enjoyed 3 winning seasons in his first 7 seasons. Coming through that difficult stretch, however, Pingatore's work ethic and undeniable coaching ability spawned a dynasty. Since 1976, St. Joseph's has only suffered once losing season.

Only two other coaches in Illinois men's basketball history have passed the elusive 800 win barrier. Even before setting the all-time wins mark, Pingatore's outstanding accomplishments were recognized by the East Suburban Catholic Conference as they made him a member of their inaugural Hall of Fame class in 2006.

Madam Speaker, I rise to honor Gene Pingatore for the positive role model that he is to the young men of St. Joseph High School and for his continuing commitment to excellence from his players, both on and off the court. As the Representative of the 3rd District of Illinois, I would like to say that we are proud to be home to the state's winningest coach, in every sense of the word.

THE INTRODUCTION OF THE ''BUSINESS ACTIVITY TAX SIMPLIFICATION ACT''

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Mr. GOODLATTE. Madam Speaker, I rise today in strong support of the Business Activity Tax Simplification Act. I joined my good friend RICK BOUCHER of Virginia to introduce this legislation in order to provide a ''bright line'' test to clarify state and local authority to collect business activity taxes from out-of-state entities.

Many states and some local governments levy corporate income, franchise and other taxes on out-of-state companies that conduct business activities within their jurisdictions. While providing revenue for states, these taxes also serve to pay for the privilege of doing business in a state.

However, with the growth of the Internet, companies are increasingly able to conduct transactions without the constraint of geopolitical boundaries. The growth of the high tech industry and interstate business-to-business and business-to-consumer transactions raises questions over where multi-state companies should be required to pay corporate income and other business activity taxes.

Over the past several years, a growing number of jurisdictions have sought to collect business activity taxes from businesses located in other states, even though those businesses receive no appreciable benefits from the taxing jurisdiction and even though the Supreme Court has ruled that the Constitution prohibits a state from imposing taxes on businesses that lack substantial connections to the state. This has led to unfairness and uncertainty, generated contentious, widespread litigation, and hindered business expansion, as businesses shy away from expanding their presence in other states for fear of exposure to unfair tax burdens.

In order for businesses to continue to become more efficient and expand the scope of their goods and services, it is imperative that clear and easily navigable rules be set forth regarding when an out-of-state business is obliged to pay business activity taxes to a state. Otherwise, the confusion surrounding these taxes will have a chilling effect on e-commerce, interstate commerce generally, and the entire economy as tax burdens, compliance costs, litigation, and uncertainty escalate.

Previous actions by the Supreme Court and Congress have laid the groundwork for a clear, concise and modern ''bright line'' rule in this area. In the landmark case of Quill Corp. v. North Dakota, the Supreme Court declared that a state cannot impose a tax on an out-of-state business unless that business has a ''substantial nexus'' with the taxing state. However, the Court did not define what constituted a ''substantial nexus'' for purposes of imposing business activity taxes.

In addition, fifty years ago, Congress passed legislation to prohibit jurisdictions from taxing the income of out-of-state corporations whose in-state presence was nominal. Public Law 86–272 set clear, uniform standards for when states could and could not impose such taxes on out-of-state businesses when the businesses' activities involved the solicitation of orders for sales. However, like the economy of its time, the scope of Public Law 86–272 was limited to tangible personal property. Our nation's economy has changed dramatically over the past fifty years, and this outdated statute needs to be modernized.

The Business Activity Tax Simplification Act of 2008 both modernizes and provides clarity to an outdated and ambiguous tax environment. First, the legislation updates the protections in P.L. 86–272. This legislation reflects the changing nature of our economy by expanding the scope of the protections in P.L. 86–272 from just tangible personal property to include intangible property and services.

In addition, our legislation sets forth clear, specific standards to govern when businesses should be obliged to pay business activity taxes to a state. Specifically, the legislation establishes a ''physical presence'' test such that an out-of-state company must have a physical presence in a state before the state can impose corporate net income taxes and other types of business activity taxes.

In our current, challenging economic times, it is especially important to eliminate artificial, government-imposed barriers to small businesses. Small businesses are crucial to our economy and account for a significant majority of new product ideas and innovation. Small businesses are also central to the American dream of self-improvement and individual achievement, which is why it is so vital that Congress enact legislation that reduces the tax burdens that hinder small businesses and ultimately overall economic growth and job creation.

Unfortunately, small businesses are often the hardest hit when aggressive states and localities impose excessive tax burdens on out-of-state companies. These businesses do not have the resources to hire the teams of lawyers that many large corporations devote to tax compliance, and they are more likely to halt expansion to avoid uncertain tax obligations and litigation expenses.

The clarity that the Business Activity Tax Simplification Act will bring will ensure fairness, minimize litigation, and create the kind of legally certain and stable business climate that frees up funds for small businesses to make investments, expand interstate commerce, grow the economy and create new jobs.

At the same time, this legislation will protect the ability of states to ensure that they are fairly compensated when they provide services to businesses that do have physical presences in the state.

I urge my colleagues to support this important legislation.

IN RECOGNITION OF SHERIFF MARGARET MIMS AND SUPERVISOR JUDY CASE

HON. JIM COSTA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, February 13, 2009

Mr. COSTA. Madam Speaker, I rise today to recognize Fresno County Sheriff Margaret Mims and County Supervisor Judy Case for their heroic actions taken on Wednesday February 11, 2009, to save the life of a heart attack victim in the Capitol South Metro stop.

When Sheriff Mims and Supervisor Case came upon the victim who had collapsed on the floor of the Metro station, they immediately leapt into action by organizing an emergency response from the surrounding onlookers. Sheriff Mims who is trained in first aid and Supervisor Chase, a registered nurse, then began giving chest compressions and breaths to the victim for fifteen minutes until paramedics arrived. Their heroic efforts were captured by Fresno news stations as well as The Fresno Bee and McClatchy newspapers.