

on how each of us can contribute to our nation's promise of freedom and equality to ensure that the American dream remains within reach for all who believe.

INTRODUCTION OF THE MARIJUANA TAX EQUITY ACT OF 2013

**HON. EARL BLUMENAUER**

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 5, 2013*

Mr. BLUMENAUER. Mr. Speaker, today, I am pleased to introduce the Marijuana Tax Equity Act of 2013, legislation to create a federal excise tax on marijuana sales and move this industry out of the shadows and into the daylight. Just over 106 million people live in a state or local jurisdiction that has decided that some aspect of marijuana use should be legally permitted. Eighteen states and the District of Columbia currently allow for medical marijuana and two states, Colorado and Washington, recently legalized the recreational use of small amounts of marijuana.

National trends reflect those state efforts. More than 40 percent of Americans over the age of 12 have tried marijuana at least once and public opinion research reveals half of the U.S. population supports legalization. Yet even as states and local governments have taken the lead in finding legal arrangements for marijuana, millions of people have been caught in the justice system for marijuana offenses and more than 660,000 people were arrested for marijuana possession in 2011. At the same time, the federal government spends approximately \$5.5 billion per year on incarceration and enforcement associated with federal marijuana laws.

In addition, many marijuana businesses around the country—despite operating in compliance with state or local law—are not allowed to deduct their legitimate business expenses and often are unable to make deposits or maintain accounts as a result of federal banking laws.

It is time for Congress to end the federal prohibition on marijuana, remove it from the Controlled Substances Act, and create a tax and regulatory framework, similar to the frameworks in place for alcohol and tobacco. This represents a unique opportunity to save ruined lives, wasted enforcement and prison costs, while simultaneously helping to create a new industry, with new jobs and revenues that will improve the federal budget outlook.

The Marijuana Tax Equity Act creates a taxation framework similar to that in place for the tobacco and alcohol industries. It imposes an excise tax of 50 percent on the first sale by a producer, generally the grower, to the next stage of production, generally the processor creating the useable product. Along the supply chain it requires occupational taxes for those operating marijuana businesses. Those who do not comply with the taxation laws face civil or criminal penalties similar to those in place for the tobacco industry. The bill requires the IRS to produce periodic studies of the industry and make recommendations to Congress.

As I work with my colleagues and with our stakeholders to move forward with this legislation, I emphasize that there remain significant questions and challenges. In particular, in the context of legislation, significant changes will

ripple through the marijuana industry, with new products created, new business relationships developed, new consumer standards demanded, and wide variations in state and local laws. As this process evolves, we hope to work with the industry to ensure that the tax rate and framework appropriately reflects federal concerns and the needs of this developing industry. I am committed to ensuring that the legislation's terms are adequately tailored to reflect the realities faced by marijuana businesses and consumers in an ever-shifting market.

In addition, the medical marijuana industry has distinct concerns about safe access and those should be adequately addressed in the federal framework. Together with my colleagues, I look forward to continuing our efforts on ensuring safe access for patients within the context of an administrable tax and regulatory regime.

It is important to note that states will remain free to make decisions about marijuana policy. Paired with Representative POLIS' "Ending the Federal Marijuana Prohibition Act," this legislation establishes a starting point for laying out a federal regulatory and taxation framework for marijuana sales that are legal under state law.

CELEBRATING THE 20TH ANNIVERSARY OF THE FAMILY MEDICAL LEAVE ACT

**HON. JANICE D. SCHAKOWSKY**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 5, 2013*

Ms. SCHAKOWSKY. Mr. Speaker, I rise in honor of the Family Medical Leave Act. Twenty years ago today, we took an important step to protecting workers that need to take time off to deal with a serious health or family issue. Since then, American workers have used FMLA leave more than 100 million times to address a serious health condition, including pregnancy; to care for a family member with a serious health condition; or to care for a newborn child, newly adopted child or a newly placed foster child. FMLA allows workers to take time from work to care for themselves or their loved ones without jeopardizing their jobs. FMLA does not a salary during the leave—an omission that needs to be corrected—but it does guarantee their job will be there when they return.

In recent years, President Obama has signed into law expansions of FMLA coverage to our brave women and men serving in our armed forces and airline employees. The National Defense Authorization Act of 2010 expanded FMLA leave for military families to include coverage of qualifying exigency leave to employees and families in the Regular Armed Forces, and coverage of military caregiver leave to employees who are a spouse, son, daughter, parent, or next of kin of certain veterans with a serious illness or injury. The Airline Flight Crew Technical Corrections Act makes more airline flight attendants and crew members eligible for FMLA leave.

Yet, despite those expansions, the United States lags behind other countries. A total of 137 countries mandate employers to offer paid leave, while 121 countries guarantee workers at least two weeks of paid leave each year.

The absence of a paid leave requirement forces many Americans to choose between protecting their finances and taking time off to deal with a serious health or family crisis. Many of the employees who qualify for FMLA leave cannot financially afford to take leave without pay. 78 percent of employees who wanted to take FMLA leave, but did not, reported it was because they could not afford to lose those extra paychecks. Hardworking Americans—both men and woman—should be free to take the family and medical leave they need without fear of emptying their bank account.

The Family Medical Leave Act took an important step in ensuring workers that their jobs will be secure in the event that they need to take time off to deal with a serious health or family issue but we can and must do more. We must ensure that every job provides paid leave in times of sickness or family emergency.

HONORING BISHOP JAMES NEAUL HAYNES

**HON. EDDIE BERNICE JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 5, 2013*

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, I rise today to recognize the extraordinary accomplishments of Bishop James Neaul Haynes. Bishop Haynes is a valued leader and member of the Dallas community, who has dedicated his life to service, with a ministry spanning more than sixty years.

Bishop Haynes was born in Denton, Texas, and graduated as valedictorian from Fred Moore High School. He continued his education at the University of Denver in Colorado and North Texas State University, earning a Bachelor of Science degree. He was awarded an Honorary Doctor of Laws degree from Texas College in 1986.

Bishop Haynes began his ministry at the Open Door Church of God in Christ in Pampa, Texas in 1952. He later served congregations in Dennison, Texas and Wichita Falls, Texas. Since 1979, Bishop Haynes has served at Saintsville Sanctuary Church of God in Christ in Dallas, Texas.

Bishop Haynes was appointed Prelate of Texas Northeast Ecclesiastical Jurisdiction in 1978, after serving the Jurisdiction in multiple different capacities. He also served the Church of God in Christ on the national level in several roles, including as a member of the National Trustee Board, the Assistant General Secretary, the Secretary of the General Board, and the First Assistant Presiding Bishop. Bishop Haynes is now a lifetime member of the General Board with emeritus status.

In 1997, Bishop Neaul Haynes was chosen by over 200 pastors to serve as the Bishop of the Ecclesiastical Jurisdiction. As part of his responsibilities, he presided over more than 400 pastors and 45 districts. Holding this title allowed him to travel the world and appoint other Bishops both locally and internationally. It is very fitting to honor Bishop Haynes among his peers at the 2013 Annual Prayer Breakfast. For more than 6 decades, he has tirelessly served the north Texas community, as well as the Nation as a long-serving member on the General Board of the Church of God In Christ.