

TRIBUTE TO THE LATE MR. JOHN  
JASON MARANO

**HON. JAMES H. MALONEY**

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 25, 1998*

Mr. MALONEY of Connecticut. Mr. Speaker, it is with deep sadness that I bring to the attention of the House of Representatives the passing of a young man in my Connecticut congressional district, Mr. John Jason Marano, who was involved in a tragic automobile accident on Tuesday, June 9, 1998.

A life long resident of Waterbury, John had accomplished much in his all too brief twenty years of life. An outstanding student at Fairfield University, where he would have been a senior, John was a marketing major and had made the dean's list. He was also a very active member of the East Mountain Athletic Association where he was a softball coach, a baseball and softball umpire and where he also officiated at basketball games.

John was a parishioner of St. Francis Xavier Church in Waterbury and attended St. Francis Xavier Grammar School, graduating in 1991. He also attended Holy Cross High School, graduating in 1995. While attending Holy Cross, John excelled in track and field, earning All-City honors as a pole vaulter.

John Marano was a special young man who was admired and respected by all who knew him. Classmates, employers, neighbors, and others all respected him for his kindness, his giving nature and the joy he brought to so many people. During his short life, he touched many others and contributed to their well being.

Besides his parents, John and Denise (Grant) Marano, John leaves a brother, Kevin; a sister, Jill; a paternal grandfather, Albert Marano; and a maternal grandmother, Irene Grant, all of Waterbury.

Mr. Speaker, we grieve over the tragic loss of John Jason Marano; at the same time we celebrate the special grace his life brought to so many people, and we are thankful that we had, however briefly, an outstanding person like John Jason Marano in our lives.

I want to express my personal condolences to John's family and extend to them the condolences of the entire U.S. House of Representatives.

**INTERNET TAX FREEDOM ACT**

SPEECH OF

**HON. RON PAUL**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 23, 1998*

Mr. PAUL. Mr. Speaker, I rise today to express skepticism regarding H.R. 4105, The Internet Tax Freedom Act. The stated goal of H.R. 4105 certainly is noble: "A bill to establish a national policy against State and local interference with interstate commerce on the Internet, to exercise congressional jurisdiction over interstate commerce by establishing a moratorium on the imposition of exactions that would interfere with the free flow of commerce via the Internet, to establish a national policy against federal and state regulation of Internet access and online services, and for other pur-

poses." The bill's name, "Tax Freedom," also expresses a laudable notion. One must always be wary of misnomers in Washington—the Justice Department comes to mind as one quick example. The late economic historian, Murray N. Rothbard, Ph.D., so warned when he stated "when someone in government mentions the word 'fairness', grab your wallet and run for the hills."

I am, nevertheless, always suspicious when a recently-crafted bill comes to the House floor not only having bypassed the Committee process but without any advance warning. Such was the case with this bill. Moreover, this bill comes to the floor under suspension of the rules which does not allow for amendments and which limits the debate time to twenty minutes on each side. I, in fact, was denied an opportunity to speak by those managing the limited time allowable under this process.

However laudable the stated goal of tax freedom this bill still encroaches on state's right to raise revenue and reserves instead (establishes) an exclusive right for national and international governments to instead impose the "proper" form of taxation and distribute it to local governments as these larger governmental bodies ultimately see fit. At the same time, this particular bill rewards those states which were quick to tax their citizens by "grandfathering" their taxes while excluding other States' rights to do so certainly making this a bill that lacks uniformity.

If the intended purpose of the legislation was simply to keep the internet tax free, a three paragraph bill would have been adequate to accomplish this. Instead, H.R. 4105 is significantly more complex. It, in fact, creates a new 30-member federal commission tasked with, among other things:

Examining model State legislation relating to taxation of transactions using the Internet and Internet access, including uniform terminology, definitions of the transactions, services, and other activities that may be subject to State and local taxation, procedural structures and mechanisms applicable to such taxation, and a mechanism for the resolution of disputes between States regarding matters involving multiple taxation;

Examining a simplified system for administration and collection of sales and use tax for remote commerce, that incorporates all manner of making consumer payments, that would provide for a single statewide sales or use tax rate (which rate may be zero), and would establish a method of distributing to political subdivisions within each State their proportionate share of such taxes, including an examination of collection of sales or use tax by small volume remote sellers only in the State of origin;

Examining ways to simplify the interstate administration of sales and use tax on remote commerce, including a review of the need for a single or uniform tax registration, single or uniform tax returns, simplified remittance requirements, and simplified administrative procedures; and

Examining the need for an independent third party collection system that would utilize the Internet to further simplify sales and use tax administration and collection;

These H.R. 4105-established "duties" suggest that the Commission's real purpose is to design a well-engineered system of taxation (efficient tyranny) rather than keep citizens in a state of "Tax Freedom" as the bill's name suggests. I encourage my colleagues in this House as well as citizens of this country to be wary of federal and international encroach-

ment upon the privacy and efficiency currently available to individuals around the globe via the internet.

TRIBUTE TO DR. HERMAN MIXON

**HON. EARL F. HILLIARD**

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 25, 1998*

Mr. HILLIARD. Mr. Speaker, I rise today to offer a tribute to one of Alabama's most able and illustrious educators, Dr. Herman Mixon of Alabama A&M University. Dr. Mixon has made significant contributions to the State of Alabama as an educator for almost 29 years, as a practicing attorney, and as a community volunteer. Dr. Mixon has given of himself so that many of our nation's most treasured assets, our young people, may learn, grow and prosper in today's complex world.

I first came to know Dr. Mixon at the citadel of learning and knowledge, Morehouse College in Atlanta, Georgia. After our continued education in graduate school, and law school, we began working together under a general practice of law. It was at that time that I learned first-hand of his advocacy for children's issues, as evidenced by his volunteer work with the Boy Scouts, student organizations and individual students.

He has always been the best in whatever endeavor he chose to participate. In addition, his excellence in his chosen fields of endeavors, be it the law, education, or community volunteerism have always benefited many others. He is a volunteer of the first order, a scholar, a humanitarian, and a true gentleman.

Mr. Speaker, I request that Dr. Mixon be commended by the United States Congress for his laudable career of service to others, and that a copy of this statement be presented to him for his aforementioned illustrious career.

**VIRGINIA BIRTH-RELATED INJURY  
COMPENSATION LEGISLATION**

**HON. TOM BLILEY**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 25, 1998*

Mr. BLILEY. Mr. Speaker, today I rise to introduce legislation which will ensure that payments Virginians receive under the Virginia Birth-Related Injury Compensation Program continue to be received on a tax-free basis.

The Birth-Related Injury Compensation Program was enacted in Virginia in 1987. It provides rights and remedies to infants that sustain birth-related neurological injuries. The program was designed to avert the insurance crisis that threatened the availability of obstetrical care by reducing the uncertainty inherent in the Tort system. The program removes cases involving certain serious birth-related injuries from the Tort system by providing a fund to compensate infants with such neurological injuries. If a qualifying injury has occurred and either the physician or hospital providing the obstetrical services participates in the program, compensation is available through the program without establishing fault. Qualifying injuries are generally brain or spinal cord injuries caused by the deprivation of oxygen or