

typically run for a period of 7 to 10 years. As a result, after-tax cost of reconfiguring, or building out, office, retail, or other commercial space to accommodate new tenants or modernizing workplace is artificially high. This hinders urban reinvestment and construction job opportunities as improvements are delayed or not undertaken at all.

Additionally, a widespread shift to more energy-efficient, environmentally sound building elements is discouraged by the current tax system because of their typically higher expense. If a greater conservation potential of energy-efficient lighting were to be realized, the demand for the equivalent of one hundred 1,000-megawatt powerplants could be eliminated, with corresponding reductions in air pollution and global warming.

Reform of the cost recovery rules for leasehold improvements has been long overdue. In the 106th Congress, this bill enjoyed widespread support with 144 Members co-sponsoring it. This legislation should be enacted this year. This would acknowledge the fact that improvements constructed for one tenant are rarely suitable for another, and that when a tenant leaves, the space is typically build-out over again for a new tenant. It is important to note that prior to 1981 our tax laws allowed these improvement costs to be deducted over the life of the lease. Subsequent legislation, however, abandoned this policy as part of a move to simplify and shorten building depreciation rules in general to 15 years. Given that buildings are now required to be depreciated over 39 years, it is time to face economic reality and reinstate a separate depreciation period for building improvements to tenant occupied space.

Mr. Speaker, I urge my fellow members to review and support this important job producing, urban revitalization legislation. I look forward to working with my colleagues on the Ways and Means Committee to enact this bill.

THE INTRODUCTION OF THE  
"ANTI-SPAMMING ACT OF 2001"

**HON. BOB GOODLATTE**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 14, 2001*

Mr. GOODLATTE. Mr. Speaker, unsolicited commercial e-mail, such as advertisements, solicitations or chain letters, is the "junk mail" of the information age. When unwanted mail is hand delivered to your home or post office box, you can ask the postmaster not to deliver it. When telemarketers call you at home you may ask to be taken off their solicitation list. But currently, there is no mechanism to prevent unwanted e-mail.

Jupiter Communications reported that in 1999 the average consumer received 40 pieces of spam. By 2005, Jupiter estimates, the total is likely to soar to 1,600. These numbers are truly astounding. Unsolicited e-mail messages burden consumers by slowing down their e-mail connections, and cause big problems for the small business owner who is trying to compete with larger companies and larger servers.

Consumers are not the only ones victimized by spam. In recent instances, unsolicited e-mail transmissions have paralyzed small Internet Service Providers (ISPs) by flooding their

servers with unwanted e-mail. This has the potential to do great damages to small ISP companies and the communities they serve.

Currently, ISPs are developing programs that require the individual sending the unsolicited message to include a valid e-mail address, which can then be replied to in order to request that no further transmissions be sent. Under these programs, once the individual sending the original e-mail receives a request to remove an address from their distribution list, they are required to do so. However, offending spammers get around this requirement by using the e-mail address of an unsuspecting user to spam others.

To address this problem, I am introducing legislation to give law enforcement the tools they need to prosecute individuals who send unsolicited e-mail that clog up consumers' inboxes: the Anti-Spamming Act of 2001.

The Anti-Spamming Act would amend 18 U.S.C. § 1030 (which addresses criminal fraud in connection with computers) in several respects to address fraudulent unsolicited electronic mail. It would add to the substantive conduct prohibited by 18 U.S.C. § 1030(a), both the intentional and unauthorized sending of unsolicited e-mail that is known by the sender to contain information that falsely identifies the source or routing information of the e-mail, and the intentional sale or distribution of any computer program designed to conceal the source or routing information of such e-mail.

This legislation would subject those who commit such prohibited conduct to a criminal fine equal to \$15,000 per violation or \$10 per message per violation, whichever is greater, plus the actual monetary loss suffered by victims of the conduct. In addition, prohibited conduct that results in damage to a "protected computer" (as defined in 18 U.S.C. § 1030(e)(2)) would be punishable by a fine under Title 18 or by imprisonment for up to one year.

I would also like to thank Representative HEATHER WILSON for her tireless efforts to address this issue. Representative WILSON should be commended for bringing the problem of spam to the forefront of public debate. I look forward to working with her to achieve our common goal of reducing the burden of unwanted e-mail on consumers and Internet Service Providers.

Legislation addressing the problem of unsolicited commercial e-mail is greatly needed to protect consumers and Internet Service Providers from victimization by spam. I urge my colleagues to support this much needed legislation.

TRIBUTE TO FRANK MARSH

**HON. DOUG BEREUTER**

OF NEBRASKA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 14, 2001*

Mr. BEREUTER. Mr. Speaker, this week Nebraskans said good-bye to Frank Marsh, our former lieutenant governor, secretary of state and state treasurer. Frank was a loyal Nebraskan, a dedicated public servant, and an enthusiastic Republican. He was elected secretary of state in 1953 and served in that position for 17 years. He was lieutenant governor from 1971 to 1975. He served twice as state

treasurer. He was State director of the Farmers Home Administration. In all, he devoted nearly 40 years of his life to public service.

Indeed, public service was a family affair for the Marshes. Frank's father, Frank Marsh Sr., was secretary of state for 16 years. Frank's wife Shirley was a state senator—my close friend and seatmate for the last two years of my service in the Nebraska Legislature.

Frank was a staunch Republican, but he worked amicably with partisans of all persuasion. Indeed, his stint as lieutenant governor was served under a Democratic governor. They got along well. After Frank left elective office, he continued his career in public service by serving the poor. He helped to begin a food distribution network that came to involve 300 volunteers working in 33 distribution sites in Lincoln, Nebraska, his hometown.

All of us who knew Frank Marsh and worked with him and all of those who were beneficiaries of his compassion and dedication will miss him. We send our condolences to his wife Shirley and their children and the many foreign guests—extended family in effect—who were hosted by the Marsh family in their home for varying lengths of time. Frank Marsh was a citizen ambassador for our country and a model for voluntarism for all Americans. His contributions to the public good will be missed throughout Nebraska and far beyond.

SPECIAL ORDER ON WOMEN'S  
HEALTH

**HON. CAROLYN B. MALONEY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 14, 2001*

Mrs. MALONEY of New York. Mr. Speaker, I would like to join my colleagues of the Women's Caucus to discuss the importance of women's health.

As a Caucus, we are working hard to improve health for all women. From protecting Social Security and strengthening Medicare to working for a Patient's Bill of Rights.

And we are working to add a reliable, affordable prescription drug benefit.

We must ensure that the progress made to improve women's health continues.

To this point, I urge my distinguished colleagues to join me in the following measures.

I am working to improve the health and well-being of women—young and old.

I will soon reintroduce the Osteoporosis Early Detection and Prevention Act and the Cancer Screening Coverage Act to give women a fighting chance against these diseases.

I am working with my distinguished colleague, CONNIE MORELLA, to make women's health research a priority. We will introduce the Women's Health Office Act to make the women's health offices at the Department of Health and Human Services permanent.

And for our littlest people and their moms, I have introduced the Breastfeeding Promotion Act, which supports and protects mothers who choose to breastfeed. Everyday, new medical studies are released highlighting the positive health effects of breastfeeding for both mother and child.

We must continue to work hard to ensure that the priorities of our country include policies that promote healthy women and healthy