

resources located at this historical park, and the addition of these parcels will help further that goal.

□ 1230

So, Mr. Speaker, we support H.R. 395, and I urge adoption of the legislation by the House today.

Mr. Speaker, I reserve the balance of my time.

Ms. BORDALLO. Mr. Speaker, I yield as much time as he may consume to my colleague from Massachusetts (Mr. MEEHAN).

Mr. MEEHAN. Mr. Speaker, it has been indicated what this bill would do relative to small tracts of land.

I want to say that the Lowell National Historical Park was created in 1978, and it really created the vision for my hometown of Lowell, Massachusetts. Lowell was the cradle of America's industrial revolution, and it was determined by this Congress that it was worthy of preservation.

For 30 years, starting in the 1800s, Lowell led the Nation in cotton textile production. Harnessing the power of the mighty Merrimack River, it gave Lowell the fuel for this Nation's largest manufacturing engine.

Today, because of the work of so many people in the city of Lowell and the National Park Service, the Lowell National Historic Park continues to tell the story of America's industrial revolution right in Lowell.

The park stands as a bridge to the past and a looking glass to the future. The same land that hosted textile mills are now home to high-tech companies and a university where nanotechnology research is flourishing.

The park, the first urban park of the Nation, is also a study in contrast. The old brick mills, emblematic of industry and development, are surrounded by pristine, open, green space. As the park has developed and improved, so too has the community around it. The park attracts three-quarters of a million visitors each year, and the ripple effect of that is significant.

Since the park has come into existence, Lowell has been named a distinctive designation city by the National Trust for Historic Preservation and an all-American city by the National Civic League.

This bill will keep the progress of this park rolling, allowing the last two miles of Lowell's historic canalway to be accessed by the public.

I want to thank the park superintendent Michael Creasey, Peter Aucella, and the others who are involved in this project. This is a community project that continues this resolve. This legislation is important for continued development of the park, and I thank my colleagues on both sides of the aisle for their support of this legislation.

Ms. BORDALLO. Mr. Speaker, again, I thank Mr. MEEHAN from the great State of Massachusetts for his diligent work on this piece of legislation.

Mr. Speaker, I yield back the balance of my time.

Mr. RADANOVICH. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. RADANOVICH) that the House suspend the rules and pass the bill, H.R. 395.

The question was taken; and (two-thirds of those voting having responded in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

PROVIDING FOR PRESERVATION OF HISTORIC CONFINEMENT SITES

Mr. RADANOVICH. Mr. Speaker, I move to suspend the rules and concur in the Senate amendments to the bill (H.R. 1492) to provide for the preservation of the historic confinement sites where Japanese Americans were detained during World War II, and for other purposes.

The Clerk read as follows:

Senate amendments

On page 2, line 15 through 20, strike and insert:

(b) GRANTS.—

(1) CRITERIA.—*The Secretary, after consultation with State, local, and tribal governments, other public entities, educational institutions, and private nonprofit organizations (including organizations involved in the preservation of historic confinement sites), shall develop criteria for making grants under paragraph (2) to assist in carrying out subsection (a).*

(2) PROVISION OF GRANTS.—*Not later than 180 days after the date on which funds are made available to carry out this Act, the Secretary shall, subject to the availability of appropriations, make grants to the entities described in paragraph (1) only in accordance with the criteria developed under that paragraph.*

On page 3, line 21, strike "25 percent" and insert: "50 percent".

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California (Mr. RADANOVICH) and the gentlewoman from Guam (Ms. BORDALLO) each will control 20 minutes.

The Chair recognizes the gentleman from California.

GENERAL LEAVE

Mr. RADANOVICH. Mr. Speaker, I ask unanimous consent that all Members be given 5 legislative days to revise and extend their remarks and include extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

Mr. RADANOVICH. Mr. Speaker, I yield myself such time as may consume.

H.R. 1492, introduced by Congressman BILL THOMAS, would establish a grant program within the Department of the Interior to protect, preserve, and interpret historic confinement sites where Japanese Americans were detained during World War II.

While there are two units in the National Park System that recognize the internment period, there are many who believe that other internment sites

should also be preserved short of becoming a part of the park system. This bill would further that purpose by providing funds, with a partial private match.

The Senate amendment broadens the consultation requirement to develop criteria for making grants, provides a timeline for making grants, and increases the non-Federal matching requirement. These are all improvements to the original bill and we support them.

I urge the adoption of the bill.

Mr. Speaker, I reserve the balance of my time.

Ms. BORDALLO. Mr. Speaker, I yield myself such time as I may consume.

(Ms. BORDALLO asked and was given permission to revise and extend her remarks.)

Ms. BORDALLO. Mr. Speaker, the changes made to this legislation by the Senate have improved the bill, and we continue to support the passage of H.R. 1492. Representatives Doris Matsui and Mike Honda are to be commended for their tireless efforts on behalf of this proposal. We also recognize the senior Senator from the State of Hawaii in the other body, and that is the Honorable Daniel K. Inouye, for his distinguished work in advancing this important legislation.

Within 3 months of the attack on Pearl Harbor on December 7, 1941, Executive Order 9066 authorized the removal of over 100,000 Japanese Americans from their homes and their relocation to isolated internment camps in Arkansas, Arizona, California, Colorado, Idaho, Utah and Wyoming. Decades later, our Nation came to understand and regret the grave mistakes of the past and the unacceptable premise that American citizens could lose their constitutional rights in the name of security. The internment camps stand as a stark testimonial to the underlying error of that premise.

As we mentioned when the House first approved this measure on November 15, 2005, the injustice of internment is not some distant, historical artifact. Rather, for former Members of this body, such as former Transportation Secretary Norman Mineta, or our late colleague, Representative Robert Matsui, internment was a painful reality.

Today, this bill is a testament to the legacy of these loyal Americans and honors the memory of their struggles. This legislation is not only a tribute to those who suffered the injustice of internment but also to the triumphs of our distinguished former colleagues. We urge support for H.R. 1492 in their names and in the names of all those who have faced, or continue to face, injustice.

Mr. Speaker, I reserve the balance of my time.

Mr. RADANOVICH. Mr. Speaker, I yield as much time as he may consume to the gentleman from California (Mr. THOMAS).

Mr. THOMAS. Mr. Speaker, I thank my colleague, the gentleman from

California, and I also want to thank Congressman RADANOVICH and Congresswoman BORDALLO for the work that the Resources Committee has done, especially Chairman POMBO, and again salute my colleagues MIKE HONDA and DORIS MATSUI, DEVIN NUNES, also a member of the committee, and, as was indicated, Senators assisting us in moving this in a reasonable fashion, Senators DOMENICI, THOMAS, AKAKA and INOUE.

This legislation is, in essence, a modest effort to provide the structure and resources necessary for citizens, schools, communities and others to undertake projects in the actual locales in which the so-called internment camps were located. For more than a decade, I represented one of those camps in Inyo County, Manzanar. I also came into the Congress with Bob Matsui.

The understanding of this period in our history is essential. It has to do with fundamental rights, even of native-born citizens in time of war.

The ability to preserve the actual sites and provide, if you will, an on-the-ground understanding was rapidly slipping away from us because of the simple distance of time from when this occurred and what has been happening in what were once very remote areas of Utah and California and other States.

So I am very, very pleased that both the House and the Senate has responded in a reasonable time frame to provide some monetary resources, matched by those who are committed to maintain the memory, not for the purpose of rubbing in what happened, but to remember it so that it does not happen again.

I thank the gentleman

Ms. BORDALLO. Mr. Speaker, I yield as much time as he wishes to consume to the gentleman from California (Mr. HONDA), my good friend, the chairman of the Congressional Asian Pacific American Caucus who spent time in an internment camp as an infant.

(Mr. HONDA asked and was given permission to revise and extend his remarks.)

Mr. HONDA. Mr. Speaker, I thank the gentlewoman from Guam, my colleague and friend, for yielding me the time to address this important measure on the floor today.

Mr. Speaker, I rise in strong support of H.R. 1492, a measure to provide for the preservation of the historic confinement sites where Americans of Japanese descent, of Japanese ancestry, were detained during World War II.

I thank very personally Chairman BILL THOMAS for his steadfast leadership in introducing and working so effectively and ardently to move this bill forward. I am also pleased to be an original cosponsor of this measure, along with Congresswoman DORIS MATSUI. I thank the Committee on Resources and the Senate for their successful efforts to bring us to this point where this bill is about to go to the President to be signed into law.

When I was a member of the California State Assembly, I had the privilege of passing legislation to create the California Civil Liberties Public Education Program. The measure created a program to fund grants for educational activities and the development of educational materials to ensure that the events surrounding the exclusion, forced removal and incarceration of Japanese Americans would be remembered.

This program has also shed light on how Executive Order 9066, the order paving the way for the internment, impacted others such as Italian and German Americans and the people of Japanese ancestry living in Latin America.

While my bill in California helped to preserve the stories of the internment period, this bill will help to preserve the physical and tangible reminders of this period and will have a deep impact on our ability to make the stories real for future generations.

This bill uses the phrase "confinement sites" so funds may be used not only for 10 internment camps but for associated sites as well.

The internment sites, Manzanar, Topaz, Minidoka, Heart Mountain, Tule Lake, Gila River, Poston, Amache where I was born, Rohwer, Jerome and related confinement sites stand as an important and powerful lesson for this Nation.

Ultimately, by preserving these sites we will demonstrate the Nation's commitment to equal justice under the law and preserve a true American lesson.

I commend the groups making up the Japanese American National Heritage Coalition and its constituent groups, and the work of Gerald Yamada and Floyd Mori in bringing this issue to Congress. I would also like to take this opportunity to wish my friend John Tateishi a speedy recovery and to thank him for his commitment to upholding civil rights as he steps down from his long and accomplished career as national director of the Japanese American Citizens League.

Finally, I again wish to thank Chairman BILL THOMAS for his passionate dedication to making this bill a reality. The Japanese American community thanks you for your heartfelt commitment to this important issue and is overjoyed that it can be a part of the final act of your illustrious career in Congress.

Ms. BORDALLO. Mr. Speaker, it is now my distinct privilege to yield as much time as she may consume to the gentlewoman from California (Ms. MATSUI), our colleague from Sacramento, who has worked diligently on this legislation and who understands firsthand the importance of preserving the internment sites, as she was born at the Poston internment camp in Arizona.

(Ms. MATSUI asked and was given permission to revise and extend her remarks.)

Ms. MATSUI. Mr. Speaker, I thank the gentlewoman from Guam for yielding me this time.

Mr. Speaker, the internment of thousands of Japanese Americans during World War II is a painful part of our past. The memories of the time that so many innocent Americans spent in stark and isolated camps continue to resonate today.

We honor the memories of those people not by forgetting what happened, nor do we honor them by proclaiming that such events could never occur in today's United States. Instead, we honor the past by preserving the sites where the internment took place. In doing so, we deepen our understanding of the internment, and we help educate future generations about how to avoid this recurrence.

Preserving these internment sites is a solemn task we all bear. That is why the legislation before us today is so important.

It directs the Federal Government to partner with local entities to identify and protect internment sites. In the process, it will help to demonstrate our country's commitment to equality, justice and liberty for all.

□ 1245

These are the founding principles of our Republic. We have no greater responsibility as Members of Congress than to protect and further these ideals. This legislation will help us do so by communicating the lessons of the internment to our children and grandchildren.

It has been a distinct pleasure of mine to collaborate with so many of my colleagues to bring this legislation to the House today. I would like to extend my special thanks to my colleague from California, Chairman THOMAS; and, as he mentioned, he came to the class with my late husband, Bob. His leadership has been absolutely instrumental in helping to craft this bill and to advance it to the point of passage. I would also like to thank my dear colleague Mr. HONDA for his tireless advocacy. He has proven to be a leader on internment preservation issues. He has shepherded this bill through the legislation process, and I truly appreciate his efforts. I am proud to stand with him and with Chairman THOMAS as original cosponsors of this timely and necessarily legislation.

Let us pass it today so that those who come after us, like my two young grandchildren Anna and Robby, can visit the places where their grandparents, great grandparents, and great, great grandparents were wrongly imprisoned. Let us pass it today so that those who come after us will know the places where their ancestors struggled for freedom in the country that they loved, and let us pass it today so that those who come after us will have a physical reminder of what they will never allow to happen again.

Ms. BORDALLO. Mr. Speaker, in conclusion, I want to again acknowledge all of the Members of both Chambers who have worked hard on this legislation: Congressman THOMAS, Congressman HONDA, Congressman MATSUI,

Senator INOUE, Senator AKAKA, and the leadership of both the Senate Energy and Natural Resources Committee and the House Resources Committee. It has been a privilege of mine to serve with Chairman POMBO and Congressman RAHALL. We are going to miss working with Chairman THOMAS and Chairman POMBO. We appreciate their support of this legislation, and we look forward to continuing to work under the leadership of Congressman RAHALL. I thank my friend from California (Mr. RADANOVICH) for managing these bills with me today.

Mr. Speaker, I yield back the balance of my time.

Mr. RADANOVICH. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. RADANOVICH) that the House suspend the rules and concur in the Senate amendments to the bill, H.R. 1492.

The question was taken; and (two-thirds of those voting having responded in the affirmative) the rules were suspended and the Senate amendments were concurred in.

A motion to reconsider was laid on the table.

INNOCENT SPOUSE PROTECTION ACT

Mr. RAMSTAD. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 6111) to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending, as amended.

The Clerk read as follows

H.R. 6111

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. TAX COURT REVIEW OF REQUESTS FOR EQUITABLE RELIEF FROM JOINT AND SEVERAL LIABILITY.

(a) IN GENERAL.—Paragraph (1) of section 6015(e) of the Internal Revenue Code of 1986 (relating to petition for tax court review) is amended by inserting “, or in the case of an individual who requests equitable relief under subsection (f)” after “who elects to have subsection (b) or (c) apply”.

(b) CONFORMING AMENDMENTS.—

(1) Section 6015(e)(1)(A)(i)(II) of such Code is amended by inserting “or request is made” after “election is filed”.

(2) Section 6015(e)(1)(B)(i) of such Code is amended—

(A) by inserting “or requesting equitable relief under subsection (f)” after “making an election under subsection (b) or (c)”, and

(B) by inserting “or request” after “to which such election”.

(3) Section 6015(e)(1)(B)(ii) of such Code is amended by inserting “or to which the request under subsection (f) relates” after “to which the election under subsection (b) or (c) relates”.

(4) Section 6015(e)(4) of such Code is amended by inserting “or the request for equitable relief under subsection (f)” after “the election under subsection (b) or (c)”.

(5) Section 6015(e)(5) of such Code is amended by inserting “or who requests equitable

relief under subsection (f)” after “who elects the application of subsection (b) or (c)”.

(6) Section 6015(g)(2) of such Code is amended by inserting “or of any request for equitable relief under subsection (f)” after “any election under subsection (b) or (c)”.

(7) Section 6015(h)(2) of such Code is amended by inserting “or a request for equitable relief made under subsection (f)” after “with respect to an election made under subsection (b) or (c)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to liability for taxes arising or remaining unpaid on or after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Minnesota (Mr. RAMSTAD) and the gentleman from New York (Mr. McNULTY) each will control 20 minutes.

The Chair recognizes the gentleman from Minnesota.

Mr. RAMSTAD. Mr. Speaker, I yield myself such time as I may consume.

I rise in support of H.R. 6111, a bill to provide the U.S. Tax Court with jurisdiction to review innocent spouse relief claims. I urge my colleagues to join me in passing this legislation introduced by our distinguished colleague and friend from California, Representative TAUSCHER.

Under current law, married couples who submit joint tax returns are individually responsible for paying the taxes owed to the Federal Government. The Internal Revenue Service can, however, relieve this responsibility, Mr. Speaker, in situations where one spouse was unaware that the other spouse understated the amount of taxes due on their joint return. This type of relief, called innocent spouse relief, is granted at the discretion of the IRS. Currently, if the IRS denies a claim for innocent spouse relief, the tax court which specializes in tax law, does not have jurisdiction to review the IRS decision. This bill would provide the tax court with authority to review these claims by innocent spouses.

Mr. Speaker, we have the opportunity today to allow innocent spouses to take their cases to the Federal court with the most knowledge and expertise in handling tax matters. The tax court's experience with tax cases should ensure that denials of claims for innocent spouse relief are handled both fairly and expeditiously.

Mr. Speaker, I commend my colleague and friend, Representative TAUSCHER, for her leadership and key work on this issue. The Senate has passed a similar provision, and I urge my colleagues to do the same by voting in favor of this important common-sense legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume.

(Mr. McNULTY asked and was given permission to revise and extend his remarks.)

Mr. McNULTY. Mr. Speaker, I rise in support of H.R. 6111, legislation which enhances the innocent spouse equitable relief provision of the Internal Revenue

Code. I believe that the enactment of this proposal will provide a straightforward and noncontroversial solution to the unfair treatment of innocent spouses under current law. Through only minor legislative modifications, this bill clarifies the statute's original intent, affording innocent spouses the necessary recourse to ensure their cases and circumstances are given a fair hearing.

Mr. Speaker, at this time, I would like to yield such time as she may consume to the sponsor of this legislation, the gentlewoman from California (Mrs. TAUSCHER).

Mrs. TAUSCHER. Mr. Speaker, please let me thank my colleague, Mr. McNULTY, for his great leadership and my distinguished colleague from Minnesota, Mr. RAMSTAD, for his friendship and leadership, too.

Mr. Speaker, I rise in really strong support of the Innocent Spouse Protection Act. Along with my great friend and colleague Senator FEINSTEIN of California, I introduced this legislation because I believe that it will provide a straightforward solution to the unfair treatment of innocent spouses under the current law.

Under the current Tax Code, the IRS may relieve an innocent spouse of liability for unpaid taxes if it would be unfair to hold that spouse responsible. No recourse exists, however, to prevent the IRS from seizing assets or garnishing wages if relief is not approved. The story of one Californian provides an example of the problem.

The IRS seized all of her husband's income to pay a tax liability incurred 20 years earlier, very long before they were married, which is clearly not the responsibility of this spouse. But because the IRS seized all of the income, the taxes on the income remained unpaid and, as you can imagine, the ball keeps rolling along.

When this woman's spouse died, the IRS pursued the innocent spouse for the taxes on her deceased husband's income. Along rolls the ball. She was forced to then sell her family home and all of her property owned jointly with her husband. In fact, the IRS may have her wages garnished along with funds set aside for her in a trust by a probate court in a completely unrelated family matter.

Recent decisions by the Eighth and Ninth Circuit Courts of Appeals have denied the tax court jurisdiction over petitions for equitable relief. Consequently, there are no mechanisms for review or appeal of these IRS decisions.

The aim of this legislation is to provide an avenue through which these decisions may be appealed. This bill in no way guarantees relief, but rather fixes the broken appeals process for these IRS decisions.

Mr. Speaker, I urge my colleagues to support this small change that is supported by my colleagues on the Ways and Means Committee that will have a profound effect on the lives of many innocent spouses who deserve their day in court.