

APPRECIATING PROSECUTOR  
BENJAMIN FERENCZ

**HON. JOE WILSON**

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Monday, April 17, 2023*

Mr. WILSON of South Carolina. Mr. Speaker, today I am grateful to honor the life of Prosecutor Benjamin Ferencz and offer my sympathy to his family. I along with Congresswoman LOIS FRANKEL, co-led H.R. 6015, the Benjamin Berell Ferencz Congressional Gold Medal Act, which provided for the award of a Congressional Gold Medal to Mr. Ferencz in recognition of his service to the United States and the international community during the post-World War II Nuremberg trials and his lifelong advocacy for international criminal justice and the rule of law. The bill unanimously passed the House on May 10, 2022, and was signed into law in December. I am grateful for Mr. Ferencz's outstanding service and dedication to achieving international justice. I include in the RECORD the following obituary for Prosecutor Benjamin Ferencz:

In 2011, at the age of 92, the diminutive but indomitable Benjamin Ferencz rose to deliver the closing prosecution speech at the first trial ever heard before the international criminal court (ICC) in The Hague. Wearing black robes and a starched white neck band, the veteran lawyer, who had prosecuted Nazi mass murderers at the Nuremberg war crimes trials more than 60 years earlier, saluted a "historic moment in the evolution of international criminal law".

Granting Ferencz, who has died aged 103, the honour of appearing on the prosecution team—in the trial of a Congolese warlord—acknowledged the extraordinary role he had played in advancing the cause of international justice. The last surviving Nuremberg prosecutor, he had dedicated his life to campaigning, successfully, for the establishment of a permanent court—the ICC—to try the world's most serious crimes and for laws establishing the crime of aggression. Guided by his motto, "Law, Not War", Ferencz was still giving television interviews last year—arguing that those responsible for atrocities in Ukraine must be brought to trial.

His reputation rested on two criminal trials he conducted at the age of 27 before US military courts sitting at Nuremberg in 1947 after the second world war. At the time, he had no previous experience leading courtroom prosecutions.

His first case was against SS officers who organized the Einsatzgruppen mobile death squads operating in Nazi-occupied eastern Europe. An estimated two million people were shot or beaten to death and their bodies dumped in pits; the majority of the victims were Jewish.

The documentary evidence Ferencz assembled was so persuasive that he did not need to rely on witnesses. Opening his argument, Ferencz declared: "Vengeance is not our goal . . . we ask this court to affirm by international penal action man's right to live in peace and dignity." It was later dubbed the biggest murder trial in history.

Twenty-two of the 24 Einsatzgruppen defendants were found guilty of crimes against humanity. Fourteen were sentenced to death and four eventually hanged. Ferencz had not requested the death penalty.

His second Nuremberg trial, in which he appeared as special counsel, involved the Krupp armaments group, whose directors were accused of crimes against humanity and exploitation of 100,000 slave labourers.

Eleven directors were found guilty and served prison terms of between three and 12 years.

Ferencz was born in a Transylvanian village, Șomcuta Mare, which was then in Hungary and later became part of Romania. Shortly afterwards his parents, Sarah (nee Schwartz) and Joseph Ferencz, fled with their two children to the US to escape anti-Semitism.

Benjamin was raised in the Hell's Kitchen district of New York, an area then renowned for poverty and crime. He won a scholarship to Harvard law school, where he researched war crimes. In 1943, he enlisted as a soldier and fought his way from the Normandy beaches to the Battle of the Bulge. His legal experience resulted in his being called into General George Patton's headquarters, where he was reassigned as a war crimes investigator. In Buchenwald and other concentration camps, he saw piles of corpses and emaciated survivors. His first target, he later recalled, was to seize the death records and correspondence that provided the evidence used at Nuremberg. He was discharged after the war and returned to New York to practice law and marry Gertrude Fried. In 1946, however, he was recruited to join the American war crimes unit at the Nuremberg trials.

The couple spent the next decade in Germany, where four children were born and Ferencz worked alongside General Telford Taylor, lead prosecutor at the U.S. military tribunals. When the trials finished in 1949, Ferencz coordinated reparations claims for Jewish survivors' groups.

In 1956, he returned to New York and opened a law firm with Taylor, but later turned his attention to campaigning for a permanent international criminal court. He wrote legal and popular books, the last of which, *Make It Count*, an autobiography, was published earlier this year. One of Ferencz's greatest regrets was that the US consistently refused to ratify the ICC agreement and, in his words, repeatedly "tried to kill the idea".

International recognition of Ferencz's contribution came towards the end of his life. In his 90s, a path alongside the international court of justice in The Hague was named after him and a bench set up with the motto *Law, Not War*.

Ferencz identified the problem that international criminal law is a patchwork where offenders who commit atrocities often escape justice because many states have still not ratified international court statutes. His response was "Never give up!"

"He was inspiring precisely because in the face of all the horror, he somehow managed to be optimistic," Philippe Sands, professor of international law at University College, London, said.

Sir Geoffrey Nice, a war crimes prosecutor at the international criminal court for the former Yugoslavia, who also cooperated with Ferencz, paid tribute to the way in which he "turned the traumas he experienced . . . into an enduring determination to learn and teach from them".

Gertrude died in 2019. He is survived by his son, Don, who continued his father's work developing international jurisdiction for the crime of aggression, three daughters, Nina, Robin and Keri, and three grandchildren.

Benjamin Berell Ferencz, war crimes prosecutor, born 11 March 1920; died 7 April 2023.

INTRODUCTION OF THE SMALL  
BUSINESS TAX EQUITY ACT

**HON. EARL BLUMENAUER**

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

*Monday, April 17, 2023*

Mr. BLUMENAUER. Mr. Speaker, today I introduced the Small Business Tax Equity Act. This legislation would create an exception to Internal Revenue Code Section 280E that allows businesses operating in compliance with state laws to take business-related deductions associated with the sale of marijuana just like any other legal business.

U.S. cannabis laws are broken and woefully outdated. Section 280E of the federal tax code prohibits anyone engaged in the purchase or sale of Schedule I or Schedule II substances from deducting their business expenses from their taxes. To date, 38 states have legalized medical or adult use marijuana in some form. However, marijuana is currently a Schedule I substance under federal law and therefore businesses operating in compliance with state law are not allowed to deduct the ordinary expenses of running a small business, like rent, utilities, and payroll. They cannot claim the Work Opportunity Tax Credit if they hire a veteran; they cannot depreciate their American-made irrigation equipment; and they cannot take any credit or deduction relating to construction or operation costs if they want to revitalize a building for their operations.

Prohibiting marijuana businesses from deducting their business expenses means that marijuana businesses often pay federal income tax rates that are orders of magnitude higher than non-marijuana businesses. Disallowing business expense deductions creates a disproportionate burden that can put small dispensaries out of business and prevents many small businesspeople from entering the industry in the first place.

The Small Business Tax Equity Act will finally allow state regulated marijuana businesses to deduct their business expenses on their federal taxes, restoring equity with other legal businesses and helping make the legal cannabis competitive.

I look forward to working with the original cosponsors, Representatives JOYCE, LEE, and MACE and my colleagues in the House and Senate to enact this legislation and end the harmful prohibition on tax deductions for state-legal cannabis businesses.

SENATE COMMITTEE MEETINGS

Title IV of Senate Resolution 4, agreed to by the Senate of February 4, 1977, calls for establishment of a system for a computerized schedule of all meetings and hearings of Senate committees, subcommittees, joint committees, and committees of conference. This title requires all such committees to notify the Office of the Senate Daily Digest—designated by the Rules Committee—of the time, place and purpose of the meetings, when scheduled and any cancellations or changes in the meetings as they occur.

As an additional procedure along with the computerization of this information, the Office of the Senate Daily Digest will prepare this information for