require the evaluating entity entering into such contract to annually evaluate each child centered program under this subpart in accordance with the evaluation criteria described in subsection (c).

"(3) TRANSMISSION.—The contract described in paragraph (1) shall require the evaluating entity entering into such contract to transmit to the Comptroller General of the United States the findings of each annual evaluation under paragraph (2).

"(b) EVALUATION CRITERIA.—The Comptroller General of the United States, in consultation with the Secretary, shall establish minimum criteria for evaluating the child centered programs under this subpart. Such criteria shall provide for a description of—

"(1) the implementation of each child centered program under this subpart;

"(2) the effects of the programs on the level of parental participation and satisfaction with the programs; and

"(3) the effects of the programs on the educational achievement of eligible children participating in the programs.

"SEC. 1137. REPORTS.

"(a) REPORTS BY COMPTROLLER GENERAL.—

"(1) INTERIM REPORTS.—Three years after the date of enactment of this subpart, the Comptroller General of the United States shall submit an interim report to Congress on the findings of the annual evaluations under this subpart for each child centered program assisted under this subpart. The report shall contain a copy of the annual evaluation under section 1138(a)(2) of each child centered program under this subpart.

"(2) FINAL REPORT.—The Comptroller General shall submit a final report to Congress, not later than March 1, 2006, that summarizes the findings of the annual evaluations under section 1138(a)(2).''.

"SEC. 1138. LIMITATION ON CONDITIONS; PREEMPTION.

Nothing in this subpart shall be construed—

"(1) to authorize or permit an officer or employee of the Federal Government to mandate, direct, or control a State, local educational agency, or school's specific instructional content or student performance standards and assessments, curriculum, or program funding, as a condition of eligibility to receive funds under this subpart; and

"(2) to preempt any provision of a State constitution or State statute that pertains to the expenditure of State funds in or by religious institutions."

ADDITIONAL COSPONSORS

At the request of Mr. CRAIG, the name of the Senator from Pennsylvania (Mr. SANTORUM) was added as a cosponsor of S. 341, a bill to amend the Internal Revenue Code of 1986 to increase the amount allowable for qualified adoption expenses, to permanently extend the credit for adoption expenses, and to adjust the limitations on such credit for inflation, and for other purposes.

S. 341

At the request of Mr. INOUYE, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 381, a bill to amend the National Defense Authorization Act for Fiscal Year 2000 to provide additional funds to the Department of Defense to support the recruitment and retention of military personnel.

S. 381

At the request of Mr. GORTON, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. 1277, a bill to amend the Social Security Act to provide for a new prospective payment system for Federally-qualified health centers and rural health clinics.

S. 1277

At the request of Ms. COLLINS, the names of the Senator from Ohio (Mr. DEWINE) and the Senator from South Carolina (Mr. HOLLINGS) were added as cosponsors of S. 1310, a bill to amend title XVIII of the Social Security Act to modify the interim payment system for home health services, and for other purposes.

S. 1310

At the request of Mr. ABRAHAM, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 1384, a bill to amend the Public Health Service Act to provide for a nationwide folate acid education program to prevent birth defects, and for other purposes.

S. 1384

At the request of Mr. FRIST, the names of the Senator from South Dakota (Mr. JOHNSON), the Senator from Ohio (Mr. DEWINE), and the Senator from Pennsylvania (Mr. SANTORUM) were added as cosponsors of S. 1453, a bill to facilitate relief efforts and a comprehensive solution to the war in Sudan.

S. 1453

At the request of Mr. ROBB, the name of the Senator from Minnesota (Mr. WELLSSTONE) was added as a cosponsor of S. 1473, a bill to amend section 2007 of the Social Security Act to provide for special payments to recipients of Social Security benefits in recognition of the bicentennial of the Lewis and Clark Expedition, and for other purposes.

S. 1473

At the request of Mr. ROBB, the name of the Senator from Maine (Ms. SMITH) was added as a cosponsor of S. 1488, a bill to amend the Social Security Act to provide for alternative payments to individuals who provide service to the Armed Forces of the United States in the Philippines during World War II to receive a reduced SSI benefit after moving back to the Philippines.

S. 1488

At the request of Mr. GRAMS, the name of the Senator from South Dakota (Mr. JOHNSON) and the Senator from Delaware (Mr. SANTORUM) were added as cosponsors of S. 1520, a bill to amend the U.S. Holocaust Memorial Commission Act of 1993 to extend the authority of the commission through 2002.

S. 1520

At the request of Mr. ORR, the name of the Senator from Alaska (Mr. MUKOWSKI) was added as a cosponsor of S. 1266, a bill to allow a State to combine certain funds to improve the academic achievement of all its students.

S. 1266

At the request of Mr. SMITH, the name of the Senator from Ohio (Mr. DEWINE) was added as a cosponsor of S. 1520, a bill to amend the U.S. Holocaust Memorial Commission Act of 1993 to extend the authority of the commission through 2002.

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S. 1520

At the request of Mr. ORR, the name of the Senator from Alaska (Mr. MUKOWSKI) was added as a cosponsor of S. 1266, a bill to allow a State to combine certain funds to improve the academic achievement of all its students.
HATCH was added as a cosponsor of S. 1606, a bill to reenact chapter 12 of title 11, United States Code, and for other purposes.

S. 1608
At the request of Mr. Craig, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 1608, a bill to provide annual payments to the States and counties from National Forest System lands managed by the Forest Service, and the revested Oregon and California Railroad and reconverted Coos Bay Wagon Road grant lands managed predominately by the Bureau of Land Management, for use by the counties in which the lands are situated for the benefit of the public schools, roads, emergency and other public purposes; to encourage and provide new mechanism for cooperation between counties and the Forest Service and the Bureau of Land Management to make necessary investments in federal lands, and reaffirm the positive connection needed between Federal Lands counties and Federal Lands; and for other purposes.

S. 1661
At the request of Mrs. Hutchison, the name of the Senator from Kansas (Mr. Brownback) was added as a cosponsor of S. 1661, a bill to amend title 28, United States Code, to provide that certain voluntary disclosures of violations of Federal law made as a result of a voluntary environmental audit shall not be subject to discovery or admitted into evidence during a judicial or administrative proceeding, and for other purposes.

SENATE CONCURRENT RESOLUTION 24
At the request of Mr. Lugar, the name of the Senator from Pennsylvania (Mr. Santorum) was added as a cosponsor of Senate Concurrent Resolution 24, a bill to express the sense of the Congress on the need for United States to defend the American agricultural and food supply system from industrial sabotage and terrorist threats.

AMENDMENT NO. 162
At the request of Mr. Hutchinson the names of the Senator from Ohio (Mr. DeWine), the Senator from Colorado (Mr. Allard), the Senator from Wyoming (Mr. Thomas), the Senator from Idaho (Mr. Crapo), and the Senator from North Carolina (Mr. Helms) were added as cosponsors of amendment No. 162 proposed to S. 1650, an original bill making appropriations for the Department of Labor, Health and Human Services, and Education, and related agencies for the fiscal year ending September 30, 2000, and for other purposes.

SENATE CONCURRENT RESOLUTION 58—URGING THE UNITED STATES TO SEEK A GLOBAL CONSENSUS SUPPORTING A MORATORIUM ON TARIFFS AND DUTIES IMPOSED ON SPECIAL, MULTIPLE, AND DISCRIMINATORY TAXATION OF ELECTRONIC COMMERCE
Mr. Wyden (for himself, Mr. Leahy, and Mr. Baucus) submitted the following resolution; which was referred to the Committee on Finance.

S. Res. 58
Whereas electronic commerce is not bound by geography and its borders are not easily discernible;
Whereas transmissions over the Internet are made through packet-switching, making it impossible to determine with any degree of certainty the endpoints or endpoints of specific Internet transmissions and impossible to separate interstate from interstate, and domestic from foreign, Internet transmissions;
Whereas inconsistent and administrable taxes imposed on Internet activity by subnational and national governments threaten the development of electronic commerce, businesses, and other users engaged in interstate and foreign commerce to multiple, confusing and burdensome taxation, but also to restrict the growth and continued technological maturation of the Internet itself;
Whereas the complexity of the issue of domestic taxation of electronic commerce is compounded when considered at the global level of almost 200 separate national governments;
Whereas the First Annual Report of the United States Government Working Group on Electronic Commerce found that fewer than 10 million people worldwide were using the Internet in 1998; more than 140 million people worldwide were using the Internet in 1998 and that more than one billion people worldwide will be using the Internet in the next decade of the next Century;
Whereas information technology industries have accounted for more than one-third of real growth in United States Gross Domestic Product over the past 7 years;
Whereas information technology industries employ more than seven million people in the United States;
Whereas more than one-half of the United States workforce is expected to be employed in industries that are either major producers or intensive users of information technology products and services;
Whereas electronic commerce among businesses worldwide is expected to grow from $43 billion in 1998 to more than $3.1 trillion by 2003, and electronic retail sales to consumers worldwide are expected to grow from $8 billion in 1998 to more than $108 billion by 2003;
Whereas the Internet Tax Freedom Act of 1996 enacted a policy of technological neutrality and non-discrimination toward taxation of electronic commerce, and stated that United States policy should be to seek bilateral, regional, and multilateral agreements to remove barriers to global electronic commerce;
Whereas the World Trade Organization, at its May 1998 Ministerial Conference, adopted a declaration by a number of countries “will continue their current practice of not imposing customs duties on electronic transmissions”;
Whereas the Organization for Economic Cooperation and Development and industry groups issued a joint declaration at its October 1998 Ministerial meeting on Global Electronic Commerce supporting the principles of technological neutrality and non-discrimination and opposing discriminatory taxation imposed on the Internet and electronic commerce;
Whereas the World Trade Organization, at its May 1998 Ministerial Conference, adopted a declaration by a number of countries “will continue their current practice of not imposing customs duties on electronic transmissions”;
Whereas the Organization for Economic Cooperation and Development and industry groups issued a joint declaration at its October 1998 Ministerial meeting on Global Electronic Commerce supporting the principles of technological neutrality and non-discrimination and opposing discriminatory taxation imposed on the Internet and electronic commerce;
Whereas the Committee on Fiscal Affairs of the Organization for Economic Cooperation and Development has stated that neutrality, efficiency, certainty and simplicity, effectiveness and fairness, and flexibility are the broad taxation principles that should be applied to electronic commerce;
Whereas the United States has issued joint statements on electronic commerce with Australia, the European Union, France, Ireland, Japan, and Korea providing that any taxation of electronic commerce should be neutral and nondiscriminatory; and
Whereas a July 1999 United Nations Report on Human Development urged world governments to impose “bit taxes” on electronic transmissions; Now, therefore, be it

(1) urges the President to seek a global consensus supporting a permanent international moratorium on tariffs on electronic commerce; and
(2) an international ban on special, multiple, and discriminatory taxation of electronic commerce and the Internet; and
(3) urges the President to instruct the United States delegation to the November 1999 World Trade Organization ministerial in Seattle to seek to make permanent and binding the moratorium on tariffs on electronic transmissions adopted by the World Trade Organization in May 1999;
(4) urges the President to oppose any proposal in the United States, in any country, by the European Union, or any other multilateral organization to establish a bit tax on electronic transmissions.

Mr. Wyden. Mr. President, I am pleased to be joined by Senators Leahy and Baucus to introduce today a resolution calling for an international ban on special, multiple, and discriminatory taxation of electronic commerce and the Internet. Representative Cox, with whom I have collaborated in the past on Internet-related matters, is introducing a companion resolution in the House of Representatives.

The resolution urges the President to seek a global consensus supporting a permanent international moratorium on tariffs on electronic commerce, and an international ban on special, multiple, and discriminatory taxation of electronic commerce and the Internet. The resolution urges the President to pursue the ban on tariffs through the World Trade Organization—particularly at the WTO Ministerial meeting that will be held in Seattle this November, and to pursue the moratorium on discriminatory, special, and multiple taxes on global e-commerce through the Organization for Economic Cooperation and Development. These positions reinforce the efforts of the U.S. Trade Representative at the WTO and of the U.S. negotiators at the OECD.

In the Internet Tax Freedom Act, enacted during the last Congress, we confronted the difficult prospect of 30,000 U.S. tax jurisdictions swamping online consumers and entrepreneurs with a crazy quilt of discriminatory taxes. But this problem is small potatoes compared to the prospect of thousands of additional discriminatory tax regimes Americans might face in 200 countries around the world.

We are not going to sit by while the booming, global e-market becomes a...