

the Internal Revenue Code of 1986 for any taxable year beginning after December 31, 2003, and ending before the date of the enactment of this Act, any contribution to an individual retirement plan made on account of such taxable year and not later than the last day of the 3-year period beginning on the date of the enactment of this Act shall be treated, for purposes of such Code, as having been made on the last day of such taxable year.

(2) **WAIVER OF LIMITATIONS.**—

(A) **CREDIT OR REFUND.**—If the credit or refund of any overpayment of tax resulting from a contribution to which paragraph (1) applies is prevented at any time by the operation of any law or rule of law (including *res judicata*), such credit or refund may nevertheless be allowed or made if the claim therefor is filed before the close of the 1-year period beginning on the date that such contribution is made (determined without regard to paragraph (1)).

(B) **ASSESSMENT OF DEFICIENCY.**—The period for assessing a deficiency attributable to a contribution to which paragraph (1) applies shall not expire before the close of the 3-year period beginning on the date that such contribution is made. Such deficiency may be assessed before the expiration of such 3-year period notwithstanding the provisions of any other law or rule of law which would otherwise prevent such assessment.

(3) **INDIVIDUAL RETIREMENT PLAN DEFINED.**—For purposes of this subsection, the term “individual retirement plan” has the meaning given such term by section 7701(a)(37) of such Code.

Mr. CHAMBLISS. Mr. President, I ask unanimous consent that the Senate concur in the House amendment, the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

BROADCAST DECENCY ENFORCEMENT ACT OF 2005

Mr. CHAMBLISS. Mr. President, I ask unanimous consent that the Committee on Commerce be discharged from further consideration of S. 193, and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 193) to increase the penalties for violations by television and radio broadcasters of the prohibitions against transmission of obscene, indecent, and profane language.

There being no objection, the Senate proceeded to consider the bill.

Mr. CHAMBLISS. Mr. President, I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to the measure be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (S. 193) was ordered to be engrossed for a third reading, read the third time and passed, as follows:

S. 193

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “Broadcast Decency Enforcement Act of 2005”.

SEC. 2. INCREASE IN PENALTIES FOR OBSCENE, INDECENT, AND PROFANE BROADCASTS.

Section 503(b)(2) of the Communications Act of 1934 (47 U.S.C. 503(b)(2)) is amended—

(1) by redesignating subparagraphs (C) and (D) as subparagraphs (D) and (E), respectively;

(2) by inserting after subparagraph (B) the following new subparagraph:

“(C) Notwithstanding subparagraph (A), if the violator is—

“(i)(I) a broadcast station licensee or permittee; or

“(II) an applicant for any broadcast license, permit, certificate, or other instrument or authorization issued by the Commission; and

“(ii) determined by the Commission under paragraph (1) to have broadcast obscene, indecent, or profane language, the amount of any forfeiture penalty determined under this subsection shall not exceed \$325,000 for each violation or each day of a continuing violation, except that the amount assessed for any continuing violation shall not exceed a total of \$3,000,000 for any single act or failure to act.”; and

(3) in subparagraph (D), as redesignated by paragraph (1), by striking “subparagraph (A) or (B)” and inserting “subparagraph (A), (B), or (C)”.

CONDEMNING THE MILITARY JUNTA IN BURMA

Mr. CHAMBLISS. Mr. President, I ask unanimous consent that the Senate now proceed to the consideration of S. Res. 484 which was submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 484) expressing the sense of the Senate condemning the military junta in Burma for its recent campaign of terror against ethnic minorities and calling on the U.N. Security Council to adopt immediately a binding, nonpunitive resolution on Burma.

There being no objection, the Senate proceeded to consider the resolution.

Mr. MCCONNELL. Mr. President, today's Burma resolution reflects the Senate's grave concern about the deteriorating situation in Burma. It also reflects the view of the Senate that, while a second United Nations Security Council briefing on Burma is welcomed, there now needs to be a legally binding, nonpunitive resolution regarding Burma passed by the U.N. Security Council. Absent such action, the Association of South East Asian Nations could very well end up being tougher on Burma than the U.N. The Senate has expressed its concern for the plight of the Burmese not only through this resolution but also by recently including \$5 million in the emergency supplemental bill to assist refugees from Burma who are in Thailand.

On a related note, I have concerns about the visit of U.N. envoy, Ibrahim Gambari, to Burma this week. This visit should not be viewed as a success unless and until Mr. Gambari has an audience with Nobel Peace Prize winner, Daw Aung San Suu Kyi and Burmese leader, Than Shwe. Mr. Gambari

should consider cutting his trip short if it becomes apparent he will not be permitted to hold these meetings, or if the SPDC otherwise interferes with his visit.

I would also add that I applaud the President's action today in extending the state of emergency with respect to Burma. It reflects the clear recognition by the President of the grave problems facing this beleaguered country.

These problems were poignantly addressed by Benedict Rogers, in his May 16, 2006, piece in *The Wall Street Journal*. In that piece, Rogers told of his encounter with a 15-year-old Burmese boy. This youth had witnessed the murder of both parents and the razing of his village and had endured abduction into forced labor. He hauntingly pleaded to Rogers “[p]lease tell the world not to forget us.” The Senate has not forgotten Burma and it is my profound hope that the U.N. will not either.

Mr. CHAMBLISS. I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motion to reconsider be laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 484) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 484

Whereas the regime in Burma, the State Peace and Development Council (SPDC), reportedly threatened to abolish the pro-democracy National League for Democracy;

Whereas recent reports indicate that the SPDC escalated its brutal campaign against ethnic groups in November 2005;

Whereas reports indicate that the military operation has resulted in approximately 13,000 new internally displaced persons in Burma;

Whereas reports estimate that approximately 540,000 people are now internally displaced within Burma, the most serious internal displacement crisis in Asia;

Whereas the Thailand Burma Border Consortium reports that the military junta in Burma has destroyed, relocated, or forced the abandonment of approximately 2,800 villages in eastern Burma over the past 10 years;

Whereas refugees continue to pour across Burma's borders;

Whereas those forced to flee their homes in Burma are increasingly vulnerable, and the humanitarian situation grows more dire as the rainy season approaches;

Whereas the United Nations Security Council was briefed on the human rights situation in Burma for the first time ever in December 2005;

Whereas United Nations Secretary-General Kofi Annan and Under-Secretary-General for Political Affairs Ibrahim Gambari acknowledged the seriousness of the problems in Burma, and the Secretary-General's office suggested the first-ever course of action on Burma at the United Nations Security Council at the December 2005 briefing;

Whereas numerous efforts outside the United Nations Security Council to secure reform in Burma, including 28 consecutive non-binding resolutions of the United Nations General Assembly and United Nations Commission on Human Rights, have failed to bring about change;

Whereas there is ample precedent in the United Nations Security Council for action on Burma; and

Whereas Daw Aung San Suu Kyi remains the world's only incarcerated Nobel Peace Prize recipient:

Now, therefore, be it

Resolved, That it is the sense of the Senate—

(1) to condemn the military junta in Burma for its recent campaign of terror against ethnic minorities; and

(2) to call on the United States and other democracies to continue to work with the Association of South East Asian Nations to promote democracy, human rights and justice in Burma; and

(3) to call on the United States to lead an effort at the United Nations Security Council to pass immediately a binding, non-punitive resolution calling for the immediate and unconditional release of Daw Aung San Suu Kyi and all other prisoners of conscience in Burma, condemning these atrocities, and supporting democracy, human rights and justice in Burma.

ORDERS FOR FRIDAY, MAY 19, 2006

Mr. CHAMBLISS. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m. on Friday, May

19; I further ask that following the prayer and the pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved, and the Senate resume consideration of S. 2611, the Comprehensive Immigration Reform Act.

The PRESIDING OFFICER. Without objection, it is so ordered.

PROGRAM

Mr. CHAMBLISS. As announced this evening, tomorrow we will continue to work on the bill, but we will not have any rollcall votes during Friday's session. The next rollcall votes will occur on Monday afternoon. At this point, we have two votes locked in for 5:30 Monday. We will be in session tomorrow to continue this constructive debate.

ADJOURNMENT UNTIL 10 A.M. TOMORROW

Mr. CHAMBLISS. If there is no further business to come before the Senate, I ask unanimous consent the Sen-

ate stand in adjournment under the previous order.

There being no objection, the Senate, at 10:17 p.m., adjourned until Friday, May 19, 2006, at 10 a.m.

NOMINATIONS

Executive nominations received by the Senate May 18, 2006:

FEDERAL RESERVE SYSTEM

DONALD L. KOHN, OF VIRGINIA, TO BE VICE CHAIRMAN OF THE BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM FOR A TERM OF FOUR YEARS, VICE ROGER WALTON FERGUSON, RESIGNED.

SECURITIES AND EXCHANGE COMMISSION

KATHLEEN L. CASEY, OF VIRGINIA, TO BE A MEMBER OF THE SECURITIES AND EXCHANGE COMMISSION FOR A TERM EXPIRING JUNE 5, 2011, VICE CYNTHIA A. GLASSMAN, RESIGNED.

THE JUDICIARY

BOBBY E. SHEPHERD, OF ARKANSAS, TO BE UNITED STATES CIRCUIT JUDGE FOR THE EIGHTH CIRCUIT, VICE MORRIS S. ARNOLD, RETIRING.

KIMBERLY ANN MOORE, OF VIRGINIA, TO BE UNITED STATES CIRCUIT JUDGE FOR THE FEDERAL CIRCUIT, VICE RAYMOND C. CLEVINGER, III, RETIRED.

DEPARTMENT OF JUSTICE

MARTIN J. JACKLEY, OF SOUTH DAKOTA, TO BE UNITED STATES ATTORNEY FOR THE DISTRICT OF SOUTH DAKOTA FOR THE TERM OF FOUR YEARS, VICE STEVEN KENT MULLINS.