

the United States and the Congress are urged to do the following:

"1. Maintain the current level of Amtrak funding.

"2. Exempt Amtrak from paying fuel taxes that airlines do not pay.

"3. Include a strong Amtrak system in any plans for a national transportation system: be it further

"*Resolved*, That copies of this Resolution be sent to the President of the United States, the President of the United States Senate, the Speaker of the United States House of Representatives, and members of Iowa's congressional delegation."

POM-135. A resolution adopted by the Senate of Legislature of the State of Hawaii; to the Committee on Energy and Natural Resources.

#### "SENATE RESOLUTION NO. 21

"Whereas, H.R. 602, Title III, if enacted, would grant the State of Hawaii concurrent jurisdiction over Baker Island, Jarvis Island, Johnston Atoll, Kingman Reef, Howland Island, the Midway Islands, and Palmyra Atoll, to the same extent as and in the same manner that such jurisdiction applies to all other areas within the State of Hawaii; and

"Whereas, all of these areas have historical links to the State of Hawaii, the Territory of Hawaii, and the Kingdom of Hawaii, and are either part of the Hawaiian Archipelago or are within the same relative distance as the distant islands of the State; and

"Whereas, no rights or liabilities of title or ownership are transferred to Hawaii as a result of this Act; and

"Whereas, the people of Hawaii have demonstrated, by their wise governance and stewardship of the ocean resources of the Hawaiian Archipelago, both living and non-living, their desire to insure wise management and careful preservation of the ocean environment; and

"Whereas, Hawaii's political, economic, and social destiny has been linked, historically, to the ocean environment and its resources, and Hawaii's people, from the early Polynesian voyagers who discovered these islands nearly two thousand years ago, to Hawaii's present-day citizens, represent one of the great oceanic societies of globe; and

"Whereas, Hawaii's future, now as in the past, is linked to its surrounding seas and its freedom to make wise use of them; and

"Whereas, the joint exercise of concurrent jurisdiction over these islands and atolls will undoubtedly devolve to great benefit to the strategic interests of both the State of Hawaii and the United States of America; and

"Whereas, the Omnibus Territories Act, H.R. 602, grants the Governor of the State of Hawaii authority to accept or refuse jurisdiction over these areas, with no time limitation imposed on this decision: Now, therefore, be it

"*Resolved by the Senate of the Eighteenth Legislature of the State of Hawaii*, Regular Session of 1995, that the United States Congress is respectfully urged to enact H.R. 602 as it pertains to allowing Hawaii to assume jurisdiction over these islands and atolls; and, be it further

"*Resolved*, That certified copies of this Resolution be transmitted to Hawaii's Congressional Delegation, the Speaker of the United States House of Representatives, and the President of the United States Senate.

#### REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. MURKOWSKI, from the Committee on Energy and Natural Resources, without amendment:

H.R. 101. A bill to transfer a parcel of land to the Taos Pueblo Indians of New Mexico (Rept. No. 104-85).

#### EXECUTIVE REPORTS OF COMMITTEES

The following executive reports of committees were submitted:

By Mr. LUGAR, from the Committee on Agriculture, Nutrition, and Forestry:

Eugene Branstool, of Ohio, to be a member of the Board of Directors of the Federal Agricultural Mortgage Corporation.

Karl N. Stauber, of Minnesota, to be Under Secretary of Agriculture for Research, Education, and Economics.

Karl N. Stauber, of Minnesota, to be a member of the Board of Directors of the Commodity Credit Corporation.

(The above nominations were reported with the recommendation that they be confirmed, subject to the nominees' commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.)

By Mr. THURMOND, from the Committee on Armed Services:

Mr. THURMOND. Mr. President, for the Committee on Armed Services, I report favorably the attached listing of nominations.

Those identified with a single asterisk (\*) are to be placed on the Executive Calendar. Those identified with a double asterisk (\*\*) are to lie on the Secretary's desk for the information of any Senator since these names have already appeared in the RECORDS of March 23, March 30, April 3, April 24, and May 2, 1995, and ask unanimous consent, to save the expense of reprinting on the Executive Calendar, that these nominations lie at the Secretary's desk for the information of Senators.

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

(The nominations ordered to lie on the Secretary's desk were printed in the RECORD of March 23, and 30, April 3, and 24, and May 2, 1995, at the end of the Senate proceedings.)

\*Lieutenant General Billy J. Boles, USAF to be general (Reference No. 200)

\*Vice Admiral Donald F. Hagan, USN to be placed on the retired list in the grade of vice admiral (Reference No. 203)

\*Major General John C. Griffith, USAF to be lieutenant general (Reference No. 264)

\*Lieutenant General Charles C. Krulak, USMC to be Commandant of the Marine Corps and for appointment to the grade of general (Reference No. 266)

\*\*In the Army there are 53 promotions to the grade of major (list begins with John A. Adams) (Reference No. 276)

\*\*In the Marine Corps there are 510 appointments to the grade of major and below (list begins with David F. Allen) (Reference No. 277)

\*Major General Lloyd W. Newton, USAF to be lieutenant general (Reference No. 282)

\*\*In the Air Force there are 6 appointments to the grade of second lieutenant (list begins with Robert D. Curry) (Reference No. 289)

\*\*In the Army there are 6 promotions to the grade of lieutenant colonel and below (list begins with Russell R. Moores, Jr.) (Reference No. 290)

\*\*In the Navy there are 41 appointments to the grade of lieutenant (list begins with Vanita Ahvja) (Reference No. 291)

\*\*In the Navy there are 767 appointments to the grade of ensign (list begins with Charles S. Abbot) (Reference No. 292)

\*\*In the Navy there are 1,271 appointments to the grade of ensign (list begins with Ryan D. Aaron) (Reference No. 293)

\*Major General Leonard D. Holder, Jr., USA to be lieutenant general (Reference No. 299)

\*\*In the Air Force Reserve there are 21 promotions to the grade of lieutenant colonel (list begins with Bradley C. Andreesen) (Reference No. 301)

\*\*In the Air Force Reserve there are 22 promotions to the grade of lieutenant colonel (list begins with Jose T. Aguinaga) (Reference No. 302)

\*General Charles G. Boyd, USAF to be placed on the retired list in the grade of general (Reference No. 311)

\*General John M. Loh, USAF to be placed on the retired list in the grade of general (Reference No. 312)

\*Lieutenant General John S. Fairfield, USAF for reappointment to the grade of lieutenant general (Reference No. 315)

\*Lieutenant General Carl G. O'Berry, USAF to be placed on the retired list in the grade of lieutenant general (Reference No. 316)

\*Major General Eugene D. Santarelli, USAF to be lieutenant general (Reference No. 317)

\*General Dennis J. Reimer, USA to be Chief of Staff of the Army and for reappointment to the grade of general (Reference No. 319)

\*General Gordon R. Sullivan, USA to be placed on the retired list in the grade of general (Reference No. 333)

\*Lieutenant General Marvin L. Covault, USA to be placed on the retired list in the grade of lieutenant general (Reference No. 334)

\*Major General Robert E. Gray, USA to be lieutenant general (Reference No. 335)

\*Lieutenant General John E. Miller, USA for reappointment to the grade of lieutenant general (Reference No. 336)

\*Major General William G. Carter III, USA to be lieutenant general (Reference No. 337)

\*\*In the Air Force Reserve there is 1 appointment to the grade of colonel (James C. Ingram, Jr.) (Reference No. 340)

\*\*In the Army Reserve there are 20 promotions to the grade of colonel and below (list begins with James W. Clevenger, Jr.) (Reference No. 342)

\*\*In the Marine Corps there are 125 appointments to the grade of second lieutenant (list begins with Stephen J. Acosta) (Reference No. 361)

Total: 2,860.

#### INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. ROCKEFELLER (for himself and Mr. SIMPSON):

S. 831. A bill to amend the Internal Revenue Code of 1986 to clarify the tax treatment of certain contributions made pursuant to veterans' reemployment; to the Committee on Finance.

By Mr. GRAHAM:

S. 832. A bill to require the Prospective Payment Assessment Commission to develop separate applicable percentage increases to ensure that medicare beneficiaries who receive services from medicare dependent hospitals receive the same quality of care and

access to services as medicare beneficiaries in other hospitals, and for other purposes; to the Committee on Finance.

By Mr. HATCH (for himself, Mr. BAUCUS, Mr. DOLE, Mr. CAMPBELL, Mrs. FEINSTEIN, Mr. COHEN, Mr. COCHRAN, Mr. KYL, Mr. BENNETT, Mr. CRAIG, Mr. D'AMATO, Mr. BURNS, Mr. ROCKEFELLER, and Mrs. BOXER):

S. 833. A bill to amend the Internal Revenue Code of 1986 to more accurately codify the depreciable life of semiconductor manufacturing equipment; to the Committee on Finance.

By Mr. FAIRCLOTH (for himself, Mr. DOLE, Mr. LOTT, Mr. BROWN, Mr. BURNS, Mr. CRAIG, Mr. HATCH, Mr. HELMS, Mr. KEMPTHORNE, Mr. MCCONNELL, and Mr. THURMOND):

S. 834. A bill to restore the American family, reduce illegitimacy, and reduce welfare dependence; to the Committee on Finance.

By Mrs. HUTCHISON:

S. 835. A bill to provide for the operation of laboratories to carry out certain public-health functions for the region along the international border with Mexico, and for other purposes; to the Committee on Labor and Human Resources.

By Mr. EXON:

S. 836. A bill to authorize appropriations for pipeline safety for fiscal years 1996, 1997, 1998, and 1999, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. WARNER (for himself and Mr. ROBB):

S. 837. A bill to require the Secretary of the Treasury to mint coins in commemoration of the 250th anniversary of the birth of James Madison; to the Committee on Banking, Housing, and Urban Affairs.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. ROCKEFELLER (for himself and Mr. SIMPSON):

S. 831. A bill to amend the Internal Revenue Code of 1986 to clarify the tax treatment of certain contributions made pursuant to veterans' reemployment; to the Committee on Finance.

THE VETERANS' REEMPLOYMENT RIGHTS ACT OF 1995

• Mr. ROCKEFELLER. Mr. President, I am today introducing, with the cosponsorship of my good friend from Wyoming, AL SIMPSON, chairman of the Senate Committee on Veterans' Affairs, legislation that involves a matter related to the Uniformed Services Employment and Reemployment Rights Act of 1994 [USERRA], Public Law 103-353. This landmark rewrite of a 1940's law, which provides employment protections to returning servicemembers, was derived from legislation reported by the House and Senate Veterans' Affairs Committees. There was one issue, however, related to USERRA which falls under the jurisdiction of the Finance Committee, a committee on which AL SIMPSON and I also serve. It was not possible to get this issue resolved last year before final passage of the USERRA legislation, and the bill we are introducing today would accomplish that goal.

Mr. President, the matter in question relates to provisions in USERRA which address a returning servicemember's

rights to participate in the employer's pension plan and, more specifically, to the relationship between USERRA and the Internal Revenue Code. Under USERRA, it is possible that a pension plan, by seeking to comply with USERRA, could have to make payments on behalf of now returned servicemembers that could cause the plan to go out of compliance with the Internal Revenue Code [IRC] because of the total amount of payments made by the plan in a given year. Obviously, this is a result that is not intended and which should be avoided. The appropriate remedy—an amendment to the Internal Revenue Code—is in the jurisdiction of the Finance Committee, and thus the matter must be resolved in legislation developed by that committee.

Mr. President, so as to allow time for an amendment to the IRC to be considered, USERRA provides a 2-year period before compliance with the pension provisions in the new law would be required. As I noted during Senate debate last September on the final compromise of the USERRA legislation, it was my intention, which I communicated at the time to Senator MOYNIHAN in his then-role as chairman of the Finance Committee, to take the lead in the Finance Committee in proposing the appropriate amendment to the Internal Revenue Code as part of the first appropriate tax bill. I also indicated to Senator MOYNIHAN that, should such an amendment not be in law as the 2-year window provided in USERRA nears its end, I would work to amend USERRA so as to provide for a further delay in the effective date of the pension provisions.

Mr. President, our introduction of this bill today is the initial step in seeking to fulfill the pledges made last fall. I look forward to working with Senator SIMPSON and all the members of the Finance Committee on this legislation.

Mr. President, I ask unanimous consent that the text of the bill we are introducing be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

#### S. 831

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

#### SECTION 1. TREATMENT OF CERTAIN CONTRIBUTIONS MADE PURSUANT TO VETERANS' REEMPLOYMENT RIGHTS.

(a) IN GENERAL.—Section 414 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(u) SPECIAL RULES RELATING TO VETERANS' REEMPLOYMENT RIGHTS.—

“(1) TREATMENT OF CERTAIN REQUIRED CONTRIBUTIONS.—If any contribution is made by an employer under an individual account plan with respect to an employee and such contribution is required by reason of such employee's rights under chapter 43 of title 38, United States Code, resulting from qualified military service—

“(A) such contribution shall not be subject to any otherwise applicable limitation contained in section 402(g), 403(b), 404(a), 408, 415, or 457, and

“(B) such plan shall not be treated as failing to meet any requirement of this part or section 457 by reason of the making of such contribution and such contribution shall not be taken into account in applying the limitations referred to in subparagraph (A) to other contributions.

For purposes of the preceding sentence, any additional elective deferral made under paragraph (2) shall be treated as an employer contribution required by reason of the employee's rights under such chapter 43.

“(2) REEMPLOYMENT RIGHTS WITH RESPECT TO ELECTIVE DEFERRALS.—

“(A) IN GENERAL.—If an employee is entitled to the benefits of chapter 43 of title 38, United States Code, with respect to any plan which provides for elective deferrals, such employer shall be treated as meeting the requirements of such chapter 43 with respect to such elective deferrals if such employer—

“(i) permits such employee to make additional elective deferrals under such plan (in the amount determined under subparagraph (B)) during the period which begins on the date of the reemployment and whose duration is the lesser of—

“(I) 5 years; or

“(II) 3 times the period of qualified military service which resulted in such rights; and

“(ii) makes a matching contribution in respect of any additional elective deferral made pursuant to clause (i) which would have been required had such deferral actually been made during the period of such qualified military service.

“(B) AMOUNT OF MAKEUP REQUIRED.—The amount determined under this subparagraph is the maximum amount of elective deferrals that the individual would have been permitted to make under the plan during his period of qualified military service if he had continued to be employed by the employer during such period and received compensation at the rate computed in accordance with section 4318(b)(3) of title 38. Proper adjustment shall be made to the amount determined under the preceding sentence for any elective deferrals actually made during the period of such qualified military service.

“(C) ELECTIVE DEFERRAL.—For purposes of this paragraph, the term ‘elective deferral’ has the meaning given to such term by section 402(g)(3); except that such term shall include any deferral of compensation under an eligible deferred compensation plan (as defined in section 457(b)).

“(3) LOAN REPAYMENT SUSPENSIONS PERMITTED.—If any plan suspends the repayment of any loan made to an individual for the period while such individual is performing qualified military service, such suspension shall not be taken into account for purposes of section 72(p).

“(4) QUALIFIED MILITARY SERVICE.—For purposes of this subsection, the term ‘qualified military service’ means any service in the uniformed services (as defined in chapter 43 of title 38, United States Code) by any individual if such individual is entitled to reemployment rights under such chapter 43, with respect to such service.

“(5) INDIVIDUAL ACCOUNT PLAN.—For purposes of this subsection, the term ‘individual account plan’ means any defined contribution plan and any eligible deferred compensation plan (as defined in section 457(b)).”

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as of September 2, 1974, and shall apply to plans as if such amendment were enacted on such date as part of section 414 of the Internal Revenue Code of 1954.●