

Chernobyl disaster, this aid should be targeted to the affected areas of Ukraine, be it further

"Resolved, That a copy of this resolution be sent to the President of the United States, the Secretary of State of the United States, the Speaker of the United States House of Representatives, the President of the United States Senate, and the Ukrainian Ambassador to the United States."

POM-674. A resolution adopted by the Association of Hawaiian Civic Clubs relative to funding for current Hawaiian programs; to the Committee on Indian Affairs.

POM-675. A joint resolution adopted by the General Assembly of the State of Colorado; to the Committee on Rules and Administration.

#### "HOUSE JOINT RESOLUTION 96-1006"

"Whereas, John L. "Jack" Swigert, Jr., was born in Denver, Colorado, on August 30, 1931, to Virginia and John Leonard Swigert, both noted citizens of the community; and

"Whereas, Jack Swigert excelled in academics and athletics while attending Regis and East high schools in Denver and the University of Colorado in Boulder, where he earned a degree in mechanical engineering and also played guard on the varsity football team; and

"Whereas, Jack Swigert early in life manifested what was to become a lifelong passion for flying, earning a pilot's license at sixteen years of age, participating in the Air Force Officer Training Corps at the University of Colorado, and joining the United States Air Force after his graduation; and

"Whereas, Jack Swigert served and flew missions in Korea and Japan from 1953 to 1956 in support of the United States and Allied Forces; and

"Whereas, from 1957 to 1965, Jack Swigert was a test pilot for North American Aviation, Inc., and Pratt and Whitney Aircraft, making significant contributions to aviation science and receiving the AIAA Octave Chanute Award for demonstrating the feasibility of the Rogallo Wing as a landing system for returning space vehicles; and

"Whereas, Jack Swigert logged over 2,900 hours of flight time with the United States Air Force, the National Aeronautics and Space Administration, and the Air National Guard; and

"Whereas, in 1966, after earning a master's degree in aerospace science from Rensselaer Polytechnic Institute in Troy, New York, Jack Swigert was selected by NASA to be one of the few civilians to participate in the Apollo moon missions; and

"Whereas, in 1970, while Jack Swigert served as Command Module Pilot of the Apollo 13 Mission, an oxygen tank explosion damaged the service module and threatened to maroon the spacecraft in outer space. Along with fellow astronauts James Lovell, Jr., and Fred Haise, Jr., and with the assistance of the Houston ground controllers, Jack Swigert executed a daring "slingshot" maneuver around the moon that whirled the space craft onto a new flight path and safety piloted the damaged spacecraft back to earth; and

"Whereas, from 1973 to 1979, Jack Swigert served as executive director of the Committee on Science and Technology of the United States House of Representatives, where he advocated advanced scientific development and exploration; and

"Whereas, upon his return to Colorado, Jack Swigert entered politics and, in 1982, ran a successful campaign for the newly created Sixth Congressional District seat, campaigning vigorously despite increasingly serious diagnoses of cancer; and

"Whereas, Jack Swigert as he had throughout his life, maintained his courage, dis-

cipline, and sense of humor in his final battle; and

"Whereas, Jack Swigert was a pioneer in space industries, and his efforts assisted Colorado's rapidly growing involvement in space and space-related activities in the 1970s; and

"Whereas, Colorado has since acquired and developed the necessary attributes to become an internationally recognized center for excellence in space operations and planetary environmental technology; and

"Whereas, in the spirit of Jack Swigert, Colorado's universities and colleges have made significant contributions to the advancement of space research and development; Now, therefore, be it

*Resolved by the House of Representatives of the Sixtieth General Assembly of the State of Colorado, the Senate concurring herein:* That John L. "Jack" Swigert, Jr., pilot, scientist, administrator, pioneer, and explorer, who demonstrated heroism, political faith, and passionate devotion to his country and who represents an ideal to all citizens of this state and nation, is hereby designated by the General Assembly of the State of Colorado to be honored and memorialized by a statue in the United States Capitol in Washington, D.C., be it further

*"Resolved:* 1. That the Jack Swigert Memorial Commission is hereby established and shall consist of seven citizens of Colorado, with members appointed as follows:

"(a) One member to be appointed by the Speaker of the Colorado House of Representatives;

"(b) One member to be appointed by the Majority Leader of the Colorado House of Representatives;

"(c) One member to be appointed by the Minority Leader of the Colorado House of Representatives;

"(d) One member to be appointed by the President of the Colorado State Senate;

"(e) One member to be appointed by the Majority Leader of the Colorado State Senate;

"(f) One member to be appointed by the Minority Leader of the Colorado State Senate; and

"(g) One member to be appointed by the Governor of the State of Colorado.

"2. That the Jack Swigert Memorial Commission is hereby authorized and is hereby required to raise sufficient donations through public subscription from private sources to cover all costs of the entire project, including sculpture, transportation, and erection in the United States Capitol.

"3. That the Jack Swigert Memorial Commission shall direct such donations to the state treasurer to be accepted pursuant to section 24-22-105, Colorado Revised Statutes.

"4. That the Jack Swigert Memorial Commission shall give account of income and expenditures to the Joint Budget Committee of the Colorado General Assembly.

"5. That no public moneys shall be expended by the Jack Swigert Memorial Commission and the members thereof shall not be paid any salary or per diem for serving on the commission. The Jack Swigert Memorial Commission may use public facilities to hold public meetings.

"6. That ownership of the completed sculpture shall vest in the State of Colorado; be it further

*"Resolved,* That copies of this Memorial be transmitted to the President of the Senate and the Speaker of the House of Representatives of the United States Congress and to each member of the Congressional delegation from Colorado."

#### REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. CHAFEE, from the Committee on Environment and Public Works, without amendment:

H.R. 2504. A bill to designate the Federal Building located at the corner of Patton Avenue and Otis Street, and the United States Courthouse located on Otis Street, in Asheville, North Carolina, as the "Veatch-Bailey Federal Complex."

H.R. 3186. A bill to designate the Federal building located at 1655 Woodson Road in Overland, Missouri, as the "Sammy L. Davis Federal Building."

H.R. 3400. A bill to designate the United States courthouse to be constructed at a site on 18th Street between Dodge and Douglas Streets in Omaha, Nebraska, as the "Roman L. Hruska United States Courthouse."

H.R. 3572. A bill to designate the bridge on United States Route 231 which crosses the Ohio River between Maceo, Kentucky, and Rockport, Indiana, as the "William H. Natcher Bridge."

S. 1875. A bill to designate the United States Courthouse in Medford, Oregon, as the "James A. Redden Federal Courthouse."

S. 1977. A bill to designate a United States courthouse located in Tampa, Florida, as the "Sam M. Gibbons United States Courthouse," and for other purposes.

#### 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. KOHL:

S. 2088. A bill to amend the Internal Revenue Code of 1986 to provide a credit against tax for employers who provide child care assistance for dependents of their employees, and for other purposes; to the Committee on Finance.

By Mr. THOMAS:

S. 2089. A bill to transfer land administered by the Bureau of Land Management to the States in which the land is located; to the Committee on Energy and Natural Resources.

By Mrs. BOXER:

S. 2090. A bill to provide for the conveyance of certain land in the State of California to the Hoopa Valley Tribe; to the Committee on Energy and Natural Resources.

By Mr. PRESSLER (for himself and Mr. HARKIN):

S. 2091. A bill to provide for small business and agriculture regulatory relief; to the Committee on Commerce, Science, and Transportation.

By Mr. STEVENS (for Mr. THURMOND (for himself and Mr. HEFLIN)):

S.J. Res. 61. A joint resolution granting the consent of Congress to the Emergency Management Assistance Compact; read the first time.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. BIDEN (for himself, Mr. ABRAHAM, Mr. AKAKA, Mr. BAUCUS, Mr. BINGAMAN, Mrs. BOXER, Mr. BRADLEY, Mr. BRYAN, Mr. BURNS, Mr. CHAFEE, Mr. COHEN, Mr. COVERDELL, Mr. D'AMATO, Mr. DOMENICI, Mr. DORGAN, Mr. FEINGOLD, Mrs. FEINSTEIN, Mr. FORD, Mr. FRIST, Mr. GLENN, Mr. GRASSLEY, Mr. GREGG, Mr. HATCH, Mrs. HUTCHISON, Mr. INOUE, Mr.

JOHNSTON, Mrs. KASSEBAUM, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Mr. LIEBERMAN, Mr. LOTT, Mr. MACK, Mr. MCCAIN, Ms. MIKULSKI, Ms. MOSELEY-BRAUN, Mr. MOYNIHAN, Mr. MURKOWSKI, Mrs. MURRAY, Mr. PELL, Mr. REID, Mr. ROBB, Mr. ROCKEFELLER, Mr. ROTH, Mr. SARBANES, Mr. SIMON, Mr. SMITH, Ms. SNOWE, Mr. SPECTER, Mr. STEVENS, Mr. THOMAS, Mr. THURMOND, and Mr. WELLSTONE):

S. Res. 295. A resolution to designate October 18, 1996, as "National Mammography Day"; to the Committee on the Judiciary.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. KOHL:

S. 2088. A bill to amend the Internal Revenue Code of 1986 to provide a credit against tax for employers who provide childcare assistance for dependents of their employees, and for other purposes; to the Committee on Finance.

##### THE CHILD CARE INFRASTRUCTURE ACT

• Mr. KOHL. Mr. President, as we reach the end of the 104th Congress, we can be proud of the business we have finished, and we should look forward to finishing the business we have just begun. In that spirit, I introduce the Child Care Infrastructure Act of 1996—a tax credit designed to encourage employers to increase the supply of quality child care by providing it to their employees.

My bill responds to the challenges presented by the landmark welfare legislation recently enacted. And it responds to the fundamental changes in the American economy that have led to parents entering the workforce in record numbers.

Already in my State of Wisconsin, 67 percent of the women with children under 6 are in the workforce, yet there is only 1 accredited child care center for every 2,800 of these kids. Wisconsin has 6,500 children from 4,000 families on waiting lists for child care. What is most amazing is that Wisconsin, even with this sort of supply bottleneck, is considered by many to be one of the best States in which to find quality child care.

With the advent of welfare reform, and the movement of more mothers of young children into the workforce, the shortage of good child care will only get worse. Conservative estimates show that at least 8,000 new, full-time child care slots will be needed in Milwaukee County alone to provide for the children of welfare mothers moving into work.

Quality child care is the answer on many levels to the challenges of an economy fueled more and more by working parents. Safe child care is the link that makes it possible for welfare mothers to move from dependency to a decent job. Stimulating child care gives our youngest children a leg up on a lifetime of learning. Employer-provided child care gives working parents the peace of mind to perform their jobs well.

The Child Care Infrastructure Act of 1996 creates a tax credit for employers who get involved in increasing the supply of quality child care. The credit goes to employers who engage in activities like: building and subsidizing an entire child care center, reserving slots in a child care center for employees, or contracting with a resource and referral agency to provide services such as placement or the design of a family day care network to employees. The credit is designed so that any company—small or large—has an incentive to get involved in the provision of quality child care to its employees.

The credit is limited to 50 percent of \$150,000 per year. The credit will sunset after 3 years. With this legislation, I want to encourage companies to consider providing child care as an employee benefit. However, I believe, and study after study has shown, that once a company offers this benefit, they will want to continue it even without a tax write-off. That is because companies that provide child care find their workers stay in their jobs longer (cutting training costs), have higher morale, work harder, and take less sick leave.

I had the opportunity during the August recess to visit Quad Graphics, a large printing firm in Wisconsin that is known for its provision of quality child care to its employees through on-site child care centers. Quad Graphics is one of Working Mothers magazine's "100 Best Companies"—primarily because of the quality of its on-site child care centers. Talking to the parents of children at one of those centers—seeing the happy and healthy children greeting their parents on their breaks and at lunch—was all the evidence I needed to convince me that we ought to be encouraging this sort of corporate involvement nationwide. Their 24 hour facility improves the company's bottom line—Quad Graphics is able to attract and retain dedicated employees who want a job that allows them to be near their children. And that day care center improves the participating families' bottom line as well—many parents I spoke with told me they would not be able to work, or to work well, if they had to worry each day about whether their children were cared for, safe, and happy.

The 21st century economy will be one in which more of us are working, and more of us are trying to balance work and family. How well we adjust to that balance will determine how strong we are as an economy and as a nation of families. My legislation is an attempt to encourage businesses to play an active role in this deeply important transition.

In the 1950's, Federal, State, local governments, communities and businesses banded together to build a highway system that is the most impressive in the world. Those roads allowed our economy to flourish and our people to move safely and quickly to work. In the 1990's, we need the same sort of national, comprehensive effort to build

safe and affordable child care for our children. As more and more parents—of all income levels—move into the work force, they need access to quality child care just as much as their parents needed quality highways to drive to work. And if we are successful—and I plan to be successful—in the 21st century excellent child care—like the care these kids are getting—will be as common as interstate highways.

Child care is an investment that is good for children, good for business, good for our States, and good for the Nation. We need to involve every level of government—and private communities and private businesses—in building a child care infrastructure that is the best in the world. My legislation is a first, essential step toward this end.

Mr. President, I ask unanimous consent that the text of my legislation and a section-by-section summary be placed in the RECORD.

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

S. 2088

*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 "Child Care Infrastructure Act of 1996".

#### SEC. 2. ALLOWANCE OF CREDIT FOR EMPLOYER EXPENSES FOR CHILD CARE ASSISTANCE.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to business related credits) is amended by adding at the end the following new section:

##### "SEC. 45D. EMPLOYER-PROVIDED CHILD CARE CREDIT.

"(a) IN GENERAL.—For purposes of section 38, the employer-provided child care credit determined under this section for the taxable year is an amount equal to 50 percent of the qualified child care expenditures of the taxpayer for such taxable year.

"(b) DOLLAR LIMITATION.—The credit allowable under subsection (a) for any taxable year shall not exceed \$150,000.

"(c) DEFINITIONS.—For purposes of this section—

"(1) QUALIFIED CHILD CARE EXPENDITURE.—The term 'qualified child care expenditure' means any amount paid or incurred—

"(A) to acquire, construct, rehabilitate, or expand property—

"(i) which is to be used as part of a qualified child care facility of the taxpayer,

"(ii) with respect to which a deduction for depreciation (or amortization in lieu of depreciation) is allowable, and

"(iii) which does not constitute part of the principal residence (within the meaning of section 1034) of the taxpayer or any employee of the taxpayer,

"(B) for the operating costs of a qualified child care facility of the taxpayer, including costs related to the training of employees, to scholarship programs, and to the providing of increased compensation to employees with higher levels of child care training,

"(C) under a contract with a qualified child care facility to provide dependent care services to employees of the taxpayer, or

"(D) under a contract to provide dependent care resource and referral services to employees of the taxpayer.