

(b) DISPOSITION OF LANDS.—If the Secretary acquires lands through condemnation under subsection (a), the Secretary shall take those lands into trust for the Tribe in accordance with this Act and the Settlement Agreement.

(c) PRIVATE LANDS.—The Secretary may not acquire private lands through condemnation for the purpose specified in subsection (a)(2)(A).

#### SEC. 7. ACTION TO QUIET TITLE.

If the United States fails to discharge the obligations specified in section 9(c) of the Settlement Agreement with respect to voluntary relocation of Navajos residing on Hopi Partitioned Lands, or section 9(d) of the Settlement Agreement, relating to the implementation of sections 700.137 through 700.139 of title 25, Code of Federal Regulations, on the New Lands, including failure for reason of insufficient funds made available by appropriations or otherwise, the Tribe may bring an action to quiet possession that relates to the use of the Hopi Partitioned Lands after February 1, 2000, by a Navajo family that is eligible for an accommodation, but fails to enter into an accommodation.

#### SEC. 8. PAYMENTS IN LIEU OF TAXES.

Section 6901(1) of title 31, United States Code, is amended—

(1) by striking “or” at the end of subparagraph (F);

(2) by striking the period at the end of subparagraph (G) and inserting “; and”; and

(3) by inserting at the end the following new subparagraph:

“(H) Fee lands owned by the Hopi Tribe or members of the Hopi Tribe that are taken into trust by the Secretary of the Interior pursuant to the agreement between the United States and the Hopi Tribe executed on December 14, 1995.”.

#### SEC. 9. 75-YEAR LEASING AUTHORITY.

The first section of the Act of August 9, 1955 (69 Stat. 539, chapter 615; 25 U.S.C. 415) is amended—

(1) in subsection (a), by inserting before the period at the end of the second sentence the following: “, and except leases of land by the Hopi Tribe to Navajo Indians on the Hopi Partitioned lands, which may be for a term of years not to exceed seventy-five years”; and

(2) by adding at the end the following new subsection:

“(c) For purposes of this section—

“(1) the term ‘Hopi Partitioned Lands’ means lands located in the Hopi Partitioned Area, as defined in section 168.1 (g) of title 25, Code of Federal Regulations (as in effect on the date of enactment of this subsection); and

“(2) the term ‘Navajo Indians’ means members of the Navajo Tribe.”.

#### SEC. 10. REAUTHORIZATION OF THE NAVAJO-HOPI RELOCATION HOUSING PROGRAM.

Section 25(a)(8) of Public Law 93-531 (25 U.S.C. 640d-24(a)(8)) is amended by striking “1996, and 1997” and inserting “1996, 1997, 1998, 1999, and 2000”.

#### SECTION BY SECTION ANALYSIS OF THE NAVAJO-HOPI LAND DISPUTE SETTLEMENT ACT OF 1996

##### SECTION ONE.—SHORT TITLE

This section cites the short title of the Act as the “Navajo-Hopi Land Dispute Settlement Act of 1996”.

##### SECTION TWO.—FINDINGS

This section sets out the findings of the Congress.

##### SECTION THREE.—DEFINITIONS

This section sets out the definitions used in the Act.

##### SECTION FOUR. RATIFICATION OF THE SETTLEMENT AGREEMENT

This section provides that the United States approves, ratifies and confirms the Settlement Agreement between the Hopi tribe and the United States executed on December 14, 1995.

#### SECTION FIVE.—CONDITIONS FOR LANDS TAKEN INTO TRUST

This section provides that, in accordance with section 7(a) of the Settlement Agreement lands which may be taken into trust by the Secretary of the Interior for the Hopi tribe shall be located in Northern Arizona. It provides that lands selected by the Hopi tribe shall be in contiguous parcels if feasible and shall be lands that were substantially used for ranching and agriculture. It further provides that the Secretary shall ensure that at least 75 percent of the heads of households, as determined by the Settlement Agreement, have entered into an accommodation agreement with the Hopi tribe or have chosen to receive their relocation benefits, prior to placing land into trust for the Hopi tribe pursuant to this settlement. The Secretary must also ensure that the Hopi tribe has consulted with the State of Arizona regarding the lands to be placed in trust consistent with 25 C.F.R. part 151.

#### SECTION SIX.—ACQUISITION BY CONDEMNATION OF CERTAIN INTERSPERSED LANDS

This section authorizes the Secretary of the Interior, at the request of the Hopi tribe take such action as is necessary to acquire, through condemnation action, lands owned by the State of Arizona that are located within the exterior boundaries of lands owned by the Hopi tribe. It also provides that the Secretary shall pay the State of Arizona fair market value for such lands. It further provides that the Secretary may only acquire such lands if the State of Arizona concurs with the acquisition, the tribe pays for the lands acquired through the condemnation, and the Hopi tribe has not exceeded the 500,000 acre limit in the settlement agreement. Finally, the section provides that the Secretary shall take lands acquired under the section into trust for the benefit of the Hopi Tribe in accordance with the Settlement Agreement.

#### SECTION SEVEN.—ACTION TO QUIET TITLE

This section provides that if the United States fails to discharge its obligations under section 9 of the settlement agreement, the Hopi Tribe is authorized to bring an action of quiet possession against any Navajo family residing on the Hopi Partitioned Lands after February 1, 2000, that has not entered into an accommodation agreement with the Hopi Tribe.

#### SECTION EIGHT.—PAYMENTS IN LIEU OF TAXES

This section amends 31 U.S.C. 6901 to authorize payments in lieu of taxes for those lands acquired by the Hopi Tribe and taken into trust by the Secretary of the Interior pursuant to the Settlement Agreement.

#### SECTION NINE.—75 YEAR LEASING AUTHORITY

This section amends 25 U.S.C. 415 to provide authority to the Hopi tribe to enter into 75 year leases with Navajo Indians residing on the Hopi Partitioned Lands.

#### SECTION TEN.—REAUTHORIZATION OF THE NAVAJO-HOPI RELOCATION HOUSING PROGRAM

This section extends the authorization of appropriations for the Navajo-Hopi Relocation Housing Program through the year 2000.

### ADDITIONAL COSPONSORS

S. 1009

At the request of Mr. D'AMATO, the names of the Senator from Missouri [Mr. BOND] and the Senator from Kan-

sas [Mrs. FRAHM] were added as cosponsors of S. 1009, a bill to prohibit the fraudulent production, sale, transportation, or possession of fictitious items purporting to be valid financial instruments of the United States, foreign governments, States, political subdivisions, or private organizations, to increase the penalties for counterfeiting violations, and for other purposes.

S. 1098

At the request of Mr. HELMS, the name of the Senator from Mississippi [Mr. LOTT] was added as a cosponsor of S. 1098, a bill to establish the Midway Islands as a National Memorial, and for other purposes.

S. 1592

At the request of Mr. LAUTENBERG, the name of the Senator from Washington [Mrs. MURRAY] was added as a cosponsor of S. 1592, a bill to strike the prohibition on the transmission of abortion-related matters, and for other purposes.

S. 1799

At the request of Ms. SNOWE, the name of the Senator from South Carolina [Mr. HOLLINGS] was added as a cosponsor of S. 1799, a bill to promote greater equity in the delivery of health care services to American women through expanded research on women's health issues and through improved access to health care services, including preventive health services.

S. 1873

At the request of Mr. INHOFE, the name of the Senator from Kansas [Mrs. KASSEBAUM] was added as a cosponsor of S. 1873, a bill to amend the National Environmental Education Act to extend the programs under the Act, and for other purposes.

S. 1885

At the request of Mr. INHOFE, the name of the Senator from Ohio [Mr. DEWINE] was added as a cosponsor of S. 1885, a bill to limit the liability of certain nonprofit organizations that are providers of prosthetic devices, and for other purposes.

S. 1908

At the request of Mrs. FEINSTEIN, the name of the Senator from Arizona [Mr. MCCAIN] was added as a cosponsor of S. 1908, a bill to amend title 18, United States Code, to prohibit the sale of personal information about children without their parents' consent, and for other purposes.

S. 1936

At the request of Mr. CRAIG, the names of the Senator from Arizona [Mr. MCCAIN] and the Senator from Wyoming [Mr. SIMPSON] were added as cosponsors of S. 1936, a bill to amend the Nuclear Waste Policy Act of 1982.

S. 1968

At the request of Mr. FAIRCLOTH, the name of the Senator from North Carolina [Mr. HELMS] was added as a cosponsor of S. 1968, a bill to reorder United States budget priorities with respect to United States assistance to foreign countries and international organizations.

SENATE RESOLUTION 280—RELATIVE TO THE CRASH OF TWA FLIGHT 800

Mr. SPECTER (for himself, Mr. SANTORUM, Mr. D'AMATO, Mr. MOYNIHAN, and Mr. LAUTENBERG) submitted the following resolution; which was considered and agreed to:

S. RES. 280

Whereas, on July 17, 1996, Trans World Airlines Flight 800 tragically crashed en route from New York to Paris, France, creating a tremendous and tragic loss of life estimated at 229 men, women, and children;

Whereas, according to Daniel L. Chandler, Principal of Montoursville, Pennsylvania High School, among those traveling on board this airplane were 16 members of the Montoursville High School French Club, who were among the very best students of the French language at their school, and their five adult chaperones, who generously devoted their time to making possible this planned three-week French Club trip to visit Paris and the French provinces;

Whereas, the actual cause of the airplane crash is as of yet unknown;

Whereas, the federal government is investigating the cause of this tragedy; Now, therefore, be it

*Resolved*, That the Senate of the United States—

(1) expresses its condolences to the families, friends and loved ones of those whose lives were taken away by this tragic occurrence; and

(2) expresses its sincere hope that the cause of this tragedy will be determined through a thorough investigation as soon as possible.

SENATE RESOLUTION 281—TO AUTHORIZE REPRESENTATION BY SENATE LEGAL COUNSEL

Mr. DASCHLE submitted the following resolution; which was considered and agreed to:

S. RES. 281

Whereas, in the case of *James Lockhart v. United States, et al.*, No. C95-1858Z, pending in the United States District Court for the Western District of Washington, the plaintiff has named Senator Trent Lott and former Senator Robert J. Dole as defendants;

Whereas, pursuant to sections 703(a) and 704(a)(1) of the Ethics in Government Act of 1978, 2 U.S.C. §§288b(a) and 288c(a)(1)(1994), the Senate may direct its counsel to defend its Members in civil actions relating to their official responsibilities; Now, therefore, be it *Resolved*, That the Senate Legal Counsel is authorized to represent Senator Lott and former Senator Dole in the case of *James Lockhart v. United States, et al.*

AMENDMENTS SUBMITTED

THE PERSONAL RESPONSIBILITY, WORK OPPORTUNITY, AND MEDICAID RESTRUCTURING ACT OF 1996

LOTT AMENDMENT NO. 4894

Mr. LOTT proposed an amendment to the bill (S. 1956) to provide for reconciliation pursuant to section 202(a) of the concurrent resolution on the budget for fiscal year 1997; as follows:

On page 663, strike line 9, through page 1027, line 20.

ABRAHAM (AND LIEBERMAN)  
AMENDMENT NO. 4895

(Ordered to lie on the table.)

Mr. ABRAHAM (for himself and Mr. LIEBERMAN) submitted an amendment intended to be proposed by them to the bill, S. 1956, supra; as follows:

At the appropriate place, insert:

**TITLE —ENVIRONMENTAL  
REMEDATION COSTS**

**SEC. 00. AMENDMENT OF 1986 CODE.**

Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

**Subtitle A—In General**

**SEC. 01. EXPENSING OF ENVIRONMENTAL REMEDIATION COSTS.**

(a) IN GENERAL.—Part II of subchapter V of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**"SEC. 1395. EXPENSING OF ENVIRONMENTAL REMEDIATION COSTS.**

"(a) TREATMENT AS EXPENSE.—A taxpayer may elect to treat any environmental remediation cost as an expense which is not chargeable to capital account. Any cost so treated shall be allowable as a deduction for the taxable year in which the cost is paid or incurred.

"(b) ENVIRONMENTAL REMEDIATION COST.—For purposes of this section—

"(1) IN GENERAL.—The term 'environmental remediation cost' means any cost which—

"(A) is chargeable to capital account,

"(B) is paid or incurred in connection with the abatement or control of environmental contaminants at a site located within an empowerment zone or enterprise community, and

"(C) is certified by the applicable Federal or State authority as being required by, and in compliance with, applicable Federal and State laws governing abatement and control of environmental contaminants.

"(2) EXCEPTIONS.—Such term shall not include any amount paid or incurred—

"(A) for equipment which is used in the environmental remediation and which is of a character subject to an allowance for depreciation or amortization, or

"(B) in connection with a site which is on the national priorities list under section 105(a)(8)(B) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9605(a)(8)(B)).

"(c) SPECIAL RULES.—For purposes of this section—

"(1) LIMITATION BASED ON INCOME FROM TRADE OR BUSINESS.—The amount allowed as a deduction under subsection (a) for any taxable year shall not exceed the aggregate amount of taxable income of the taxpayer for such taxable year which is derived from the active conduct by the taxpayer of any trade or business during such taxable year. For purposes of this paragraph, rules similar to the rules of subparagraphs (B) and (C) of section 179(b)(3) shall apply. In the case of a partnership, S corporation, trust or other pass thru entity, this paragraph shall be applied at both the entity and owner levels.

"(2) RECAPTURE RULES.—

"(A) PROPERTY NOT USED IN TRADE OR BUSINESS.—The Secretary shall, by regulations, provide for recapturing the benefit of any deduction allowable under subsection (a) with respect to any property not used predominantly in a trade or business at any time.

"(B) TREATMENT OF GAIN AS ORDINARY INCOME.—For purposes of section 1245—

"(i) the deduction allowable under subsection (a) shall be treated as a deduction allowable to the taxpayer for depreciation or amortization; and

"(ii) property (other than section 1245 property) to which the deduction would otherwise have been chargeable shall be treated as section 1245 property solely for purposes of applying section 1245 to such deduction."

(b) CONFORMING AMENDMENTS.—The table of sections for part II of subchapter U of chapter 1 of such Code is amended—

(1) by striking "TAX-EXEMPT FACILITY BONDS" in the heading for part II and inserting "TAX-INCENTIVES", and

(2) by adding at the end the following new item:

"Sec. 1395. Expensing of environmental remediation costs."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act.

**Subtitle B—Treatment of Individuals Who Expatriate**

**SEC. 31. REVISION OF TAX RULES ON EXPATRIATION.**

(a) IN GENERAL.—Subpart A of part II of subchapter N of chapter 1 is amended by inserting after section 877 the following new section:

**"SEC. 877A. TAX RESPONSIBILITIES OF EXPATRIATION.**

"(a) GENERAL RULES.—For purposes of this subtitle—

"(1) MARK TO MARKET.—Except as provided in subsection (f), all property of a covered expatriate to which this section applies shall be treated as sold on the expatriation date for its fair market value.

"(2) RECOGNITION OF GAIN OR LOSS.—In the case of any sale under paragraph (1)—

"(A) notwithstanding any other provision of this title, any gain arising from such sale shall be taken into account for the taxable year of the sale unless such gain is excluded from gross income under part III of subchapter B, and

"(B) any loss arising from such sale shall be taken into account for the taxable year of the sale to the extent otherwise provided by this title, except that section 1091 shall not apply (and section 1092 shall apply) to any such loss.

"(3) EXCLUSION FOR CERTAIN GAIN.—The amount which would (but for this paragraph) be includible in the gross income of any individual by reason of this section shall be reduced (but not below zero) by \$600,000. For purposes of this paragraph, allocable expatriation gain taken into account under subsection (f)(2) shall be treated in the same manner as an amount required to be includible in gross income.

"(4) ELECTION TO CONTINUE TO BE TAXED AS UNITED STATES CITIZEN.—

"(A) IN GENERAL.—If an expatriate elects the application of this paragraph—

"(i) this section (other than this paragraph) shall not apply to the expatriate, but

"(ii) the expatriate shall be subject to tax under this title, with respect to property to which this section would apply but for such election, in the same manner as if the individual were a United States citizen.

"(B) LIMITATION ON AMOUNT OF ESTATE, GIFT, AND GENERATION-SKIPPING TRANSFER TAXES.—The aggregate amount of taxes imposed under subtitle B with respect to any transfer of property by reason of an election under subparagraph (A) shall not exceed the amount of income tax which would be due if the property were sold for its fair market value immediately before the time of the