

provide for a 10-year circulating commemorative coin program to commemorate each of the 50 States, and for other purposes.

S. 1251

At the request of Mr. D'AMATO, the names of the Senator from Maryland [Mr. SARBANES] and the Senator from California [Mrs. BOXER] were added as cosponsors of S. 1251, a bill to amend the Internal Revenue Code of 1986 to increase the amount of private activity bonds which may be issued in each State, and to index such amount for inflation.

S. 1252

At the request of Mr. GRAHAM, the name of the Senator from California [Mrs. BOXER] was added as a cosponsor of S. 1252, a bill to amend the Internal Revenue Code of 1986 to increase the amount of low-income housing credits which may be allocated in each State, and to index such amount for inflation.

S. 1260

At the request of Mr. GRAMM, the name of the Senator from Michigan [Mr. ABRAHAM] was added as a cosponsor of S. 1260, a bill to amend the Securities Act of 1933 and the Securities Exchange Act of 1934 to limit the conduct of securities class actions under State law, and for other purposes.

S. 1283

At the request of Mr. BUMPERS, the names of the Senator from Michigan [Mr. LEVIN] and the Senator from California [Mrs. BOXER] were added as cosponsors of S. 1283, a bill to award Congressional gold medals to Jean Brown Trickey, Carlotta Walls LaNier, Melba Patillo Beals, Terrence Roberts, Gloria Ray Karlmark, Thelma Mothershed Wair, Ernest Green, Elizabeth Eckford, and Jefferson Thomas, commonly referred collectively as the "Little Rock Nine" on the occasion of the 40th anniversary of the integration of the Central High School in Little Rock, Arkansas.

S. 1292

At the request of Mr. STEVENS, the names of the Senator from Alabama [Mr. SHELBY], the Senator from Nebraska [Mr. HAGEL], the Senator from Maryland [Ms. MIKULSKI], and the Senator from New Jersey [Mr. LAUTENBERG] were added as cosponsors of S. 1292, a bill disapproving the cancellations transmitted by the President on October 6, 1997, regarding Public Law 105-45.

S. 1297

At the request of Mr. COVERDELL, the name of the Senator from Michigan [Mr. ABRAHAM] was added as a cosponsor of S. 1297, a bill to redesignate Washington National Airport as "Ronald Reagan Washington National Airport".

S. 1310

At the request of Mr. FORD, the name of the Senator from Georgia [Mr. COVERDELL] was added as a cosponsor of S. 1310, a bill to provide market transition assistance for tobacco pro-

ducers, tobacco industry workers, and their communities.

S. 1311

At the request of Mr. LOTT, the names of the Senator from Oklahoma [Mr. INHOFE], the Senator from Colorado [Mr. ALLARD], the Senator from West Virginia [Mr. ROCKEFELLER], the Senator from Ohio [Mr. DEWINE], the Senator from Texas [Mr. GRAMM], and the Senator from Washington [Mrs. MURRAY] were added as cosponsors of S. 1311, a bill to impose certain sanctions on foreign persons who transfer items contributing to Iran's efforts to acquire, develop, or produce ballistic missiles.

S. 1314

At the request of Mrs. HUTCHISON, the names of the Senator from Arizona [Mr. MCCAIN], the Senator from Alaska [Mr. MURKOWSKI], the Senator from Pennsylvania [Mr. SANTORUM], the Senator from Nebraska [Mr. HAGEL], and the Senator from Mississippi [Mr. COCHRAN] were added as cosponsors of S. 1314, a bill to amend the Internal Revenue Code of 1986 to provide that married couples may file a combined return under which each spouse is taxed using the rates applicable to unmarried individuals.

S. 1327

At the request of Mr. ROTH, the name of the Senator from Arizona [Mr. MCCAIN] was added as a cosponsor of S. 1327, a bill to grant normal trade relations status to the People's Republic of China on a permanent basis upon the accession of the People's Republic of China to the World Trade Organization.

## SENATE RESOLUTION 93

At the request of Mr. GRASSLEY, the names of the Senator from Kansas [Mr. BROWNBACK], the Senator from Indiana [Mr. COATS], the Senator from Mississippi [Mr. COCHRAN], the Senator from Idaho [Mr. CRAIG], the Senator from New Mexico [Mr. DOMENICI], the Senator from Washington [Mr. GORTON], the Senator from Nebraska [Mr. HAGEL], the Senator from Arkansas [Mr. HUTCHINSON], the Senator from Idaho [Mr. KEMPTHORNE], the Senator from Oklahoma [Mr. INHOFE], the Senator from Alaska [Mr. MURKOWSKI], the Senator from Alabama [Mr. SHELBY], the Senator from Pennsylvania [Mr. SPECTER], the Senator from Louisiana [Mr. BREAUX], the Senator from North Dakota [Mr. CONRAD], the Senator from California [Mrs. FEINSTEIN], the Senator from Kentucky [Mr. FORD], the Senator from South Carolina [Mr. HOLLINGS], the Senator from Hawaii [Mr. INOUE], the Senator from Wisconsin [Mr. KOHL], the Senator from Louisiana [Ms. LANDRIEU], the Senator from New Jersey [Mr. LAUTENBERG], the Senator from Michigan [Mr. LEVIN], the Senator from Connecticut [Mr. LIEBERMAN], the Senator from New York [Mr. MOYNIHAN], the Senator from New Jersey [Mr. TORRICELLI], the Senator from Missouri [Mr. ASHCROFT], and the Senator from Wyoming [Mr. THOMAS] were added as cosponsors of

Senate Resolution 93, a resolution designating the week beginning November 23, 1997, and the week beginning on November 22, 1998, as "National Family Week," and for other purposes.

## SENATE RESOLUTION 141

At the request of Mrs. MURRAY, the name of the Senator from Florida [Mr. GRAHAM] was added as a cosponsor of Senate Resolution 141, a resolution expressing the sense of the Senate regarding National Concern About Young People and Gun Violence Day.

## SENATE CONCURRENT RESOLUTION 58—EXPRESSING THE CONCERN OF CONGRESS

Mr. GRAMS (for himself and Mr. SMITH of Oregon) submitted the following concurrent resolution; which was referred to the Committee on Foreign Relations:

## S. CON. RES. 58

Whereas the Russian legislature approved a bill "On Freedom of Conscience and Religious Association", and Russian President Boris Yeltsin signed it into law on September 26;

Whereas under the new law, the Russian government exercises almost unrestricted control over the activities of both Russian and international religious groups;

Whereas the new law will grant privileged status to some religions while discriminating against others through restrictive reporting and registration requirements;

Whereas the new law jeopardizes religious rights by permitting government officials, in consultation with privileged religious groups, to deny or revoke the registration of minority religions and order their possible disbandment or prohibition, on the basis of such activities as home schooling, nonmedical forms of healing, "hypnotic" sermons, and other vaguely defined offenses;

Whereas the law also restricts foreign missionary work in Russia;

Whereas under the new law, religious organizations or churches that wish to continue their activities in Russia will have to provide confirmation that they have existed at least 15 years, and only those who legally operated 50 years ago may be recognized as national "Russian" religious organizations;

Whereas although Article 14 of the Russian Constitution stipulates that "religious associations are separate from the state and are equal before the law", Article 19 states that restriction of citizens' rights on grounds of religious affiliation are prohibited, and Article 28 stipulates that "each person is guaranteed freedom of conscience and freedom \* \* \* to choose, hold, and disseminate religious and other convictions and to act in accordance with them", the new law clearly violates these provisions of the Russian Constitution;

Whereas the Russian religion law violates accepted international agreements on human rights and religious freedoms to which the Russian Federation is a signatory, including the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the Helsinki Final Act and Madrid and Vienna Concluding Documents, and the European Convention on Human Rights;

Whereas governments have a primary responsibility to promote, encourage, and protect respect for the fundamental and internationally recognized right to freedom of religion; and

Whereas the United States Government is committed to the right to freedom of religion and its policies, and should encourage

foreign governments to commit to this principle: Now, therefore, be it—

*Resolved by the Senate (the House of Representatives concurring), That Congress hereby—*

(1) condemns the newly passed Russian antireligion law restricting freedom of religion, and violating international norms, international treaties to which the Russian Federation is a signatory, and the Constitution of Russia;

(2) recommends that President Clinton make the United States position clear to President Yeltsin and the Russian legislature that this antireligion law may seriously harm United States-Russian relations;

(3) calls upon President Yeltsin and the Russian legislature to uphold their international commitments on human rights, abide by the Russian Constitution's guarantee of freedom of religion, and reconsider their position by amending the new antireligion law and lifting all restrictions on freedom of religion; and

(4) calls upon all governments and legislatures of the independent states of the former Soviet Union to respect religious human rights in accordance with their international commitments and resist efforts to adopt the Russian discriminatory law.

#### AMENDMENTS SUBMITTED

#### THE EDUCATION SAVINGS ACT FOR PUBLIC AND PRIVATE SCHOOLS

##### KOHL AMENDMENT NO. 1528

(Ordered to lie on the table.)

Mr. KOHL submitted an amendment intended to be proposed by him to the bill (H.R. 2646) to amend the Internal Revenue Code of 1986 to allow tax-free expenditures from education individual retirement accounts for elementary and secondary school expenses, to increase the maximum annual amount of contributions to such accounts, and for other purposes; as follows:

At the appropriate place in the bill, insert the following:

#### SEC. \_\_\_\_ ALLOWANCE OF CREDIT FOR EMPLOYER EXPENSES FOR CHILD CARE ASSISTANCE; FOREIGN TAX CREDIT CARRYOVERS.

(a) ALLOWANCE OF CREDIT.—

(1) 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 child care services to employees of the taxpayer, or

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

“(2) QUALIFIED CHILD CARE FACILITY.—

“(A) IN GENERAL.—The term ‘qualified child care facility’ means a facility—

“(i) the principal use of which is to provide child care assistance, and

“(ii) which meets the requirements of all applicable laws and regulations of the State or local government in which it is located, including, but not limited to, the licensing of the facility as a child care facility.

Clause (i) shall not apply to a facility which is the principal residence (within the meaning of section 1034) of the operator of the facility.

“(B) SPECIAL RULES WITH RESPECT TO A TAXPAYER.—A facility shall not be treated as a qualified child care facility with respect to a taxpayer unless—

“(i) enrollment in the facility is open to employees of the taxpayer during the taxable year,

“(ii) the facility is not the principal trade or business of the taxpayer unless at least 30 percent of the enrollees of such facility are dependents of employees of the taxpayer, and

“(iii) the use of such facility (or the eligibility to use such facility) does not discriminate in favor of employees of the taxpayer who are highly compensated employees (within the meaning of section 414(q)).

“(d) RECAPTURE OF ACQUISITION AND CONSTRUCTION CREDIT.—

“(1) IN GENERAL.—If, as of the close of any taxable year, there is a recapture event with respect to any qualified child care facility of the taxpayer, then the tax of the taxpayer under this chapter for such taxable year shall be increased by an amount equal to the product of—

“(A) the applicable recapture percentage, and

“(B) the aggregate decrease in the credits allowed under section 38 for all prior taxable years which would have resulted if the qualified child care expenditures of the taxpayer described in subsection (c)(1)(A) with respect to such facility had been zero.

“(2) APPLICABLE RECAPTURE PERCENTAGE.—

“(A) IN GENERAL.—For purposes of this subsection, the applicable recapture percentage shall be determined from the following table:

The applicable recapture percentage is:	
If the recapture event occurs in:	
Years 1-3 .....	100
Year 4 .....	85
Year 5 .....	70
Year 6 .....	55
Year 7 .....	40
Year 8 .....	25
Years 9 and 10 .....	10
Years 11 and thereafter	0.

“(B) YEARS.—For purposes of subparagraph (A), year 1 shall begin on the first day of the taxable year in which the qualified child care facility is placed in service by the taxpayer.

“(3) RECAPTURE EVENT DEFINED.—For purposes of this subsection, the term ‘recapture event’ means—

“(A) CESSATION OF OPERATION.—The cessation of the operation of the facility as a qualified child care facility.

“(B) CHANGE IN OWNERSHIP.—

“(i) IN GENERAL.—Except as provided in clause (ii), the disposition of a taxpayer's interest in a qualified child care facility with respect to which the credit described in subsection (a) was allowable.

“(ii) AGREEMENT TO ASSUME RECAPTURE LIABILITY.—Clause (i) shall not apply if the person acquiring such interest in the facility agrees in writing to assume the recapture liability of the person disposing of such interest in effect immediately before such disposition. In the event of such an assumption, the person acquiring the interest in the facility shall be treated as the taxpayer for purposes of assessing any recapture liability (computed as if there had been no change in ownership).

“(4) SPECIAL RULES.—

“(A) TAX BENEFIT RULE.—The tax for the taxable year shall be increased under paragraph (1) only with respect to credits allowed by reason of this section which were used to reduce tax liability. In the case of credits not so used to reduce tax liability, the carryforwards and carrybacks under section 39 shall be appropriately adjusted.

“(B) NO CREDITS AGAINST TAX.—Any increase in tax under this subsection shall not be treated as a tax imposed by this chapter for purposes of determining the amount of any credit under subpart A, B, or D of this part.

“(C) NO RECAPTURE BY REASON OF CASUALTY LOSS.—The increase in tax under this subsection shall not apply to a cessation of operation of the facility as a qualified child care facility by reason of a casualty loss to the extent such loss is restored by reconstruction or replacement within a reasonable period established by the Secretary.

“(e) SPECIAL RULES.—For purposes of this section—

“(1) AGGREGATION RULES.—All persons which are treated as a single employer under subsections (a) and (b) of section 52 shall be treated as a single taxpayer.

“(2) PASS-THRU IN THE CASE OF ESTATES AND TRUSTS.—Under regulations prescribed by the Secretary, rules similar to the rules of subsection (d) of section 52 shall apply.

“(3) ALLOCATION IN THE CASE OF PARTNERSHIPS.—In the case of partnerships, the credit shall be allocated among partners under regulations prescribed by the Secretary.

“(f) NO DOUBLE BENEFIT.—

“(1) REDUCTION IN BASIS.—For purposes of this subtitle—

“(A) IN GENERAL.—If a credit is determined under this section with respect to any property by reason of expenditures described in subsection (c)(1)(A), the basis of such property shall be reduced by the amount of the credit so determined.

“(B) CERTAIN DISPOSITIONS.—If during any taxable year there is a recapture amount determined with respect to any property the basis of which was reduced under subparagraph (A), the basis of such property (immediately before the event resulting in such recapture) shall be increased by an amount equal to such recapture amount. For purposes of the preceding sentence, the term ‘recapture amount’ means any increase in tax (or adjustment in carrybacks or carryovers) determined under subsection (d).

“(2) OTHER DEDUCTIONS AND CREDITS.—No deduction or credit shall be allowed under any other provision of this chapter with respect to the amount of the credit determined under this section.

“(g) TERMINATION.—This section shall not apply to taxable years beginning after December 31, 1999.”

(2) CONFORMING AMENDMENTS.—