

to a bill or joint resolution shall be considered also to determine the question of consideration under this subsection with respect to an amendment made in order as original text.

“(d) RESPONSIBILITIES OF THE COMMISSIONER.—The Commissioner shall provide the Joint Committee on Taxation with such information as is necessary to prepare a Tax Complexity Analysis on each instance in which such an analysis is required.”

(b) CLERICAL AMENDMENT.—The table of sections for chapter 92 is amended by adding at the end the following new item:

“Sec. 8024. Tax complexity analysis.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to legislation considered on or after the earlier of January 1, 1998, or the 90th day after the date of the enactment of an additional appropriation to carry out section 8024 of the Internal Revenue Code of 1986, as added by this section.

SEC. 423. SIMPLIFIED TAX AND WAGE REPORTING SYSTEM.

(a) POLICY.—It is the policy of the Congress that employers should have a single point of filing tax and wage reporting information.

(b) ELECTRONIC FILING OF INFORMATION RETURNS.—The Social Security Administration shall establish procedures no later than December 31, 1998, to accept electronic submissions of tax and wage reporting information from employers, and to forward such information to the Internal Revenue Service, and to the tax administrators of the States, upon request and reimbursement of expenses. For purposes of this paragraph, recipients of tax and wage reporting information from the Social Security Administration shall reimburse the Social Security Administration for its incremental expenses associated with accepting and furnishing such information.

SEC. 424. COMPLIANCE BURDEN ESTIMATES.

The Joint Committee on Taxation shall prepare a study of the feasibility of developing a baseline estimate of taxpayers' compliance burdens against which future legislative proposals could be measured.

TITLE V—CLARIFICATION OF DEDUCTION FOR DEFERRED COMPENSATION

SEC. 501. CLARIFICATION OF DEDUCTION FOR DEFERRED COMPENSATION.

(a) IN GENERAL.—Subsection (a) of section 404 is amended by adding at the end the following new paragraph:

“(11) DETERMINATIONS RELATING TO DEFERRED COMPENSATION.—

“(A) IN GENERAL.—For purposes of determining under this section—

“(i) whether compensation of an employee is deferred compensation, and

“(ii) when deferred compensation is paid, no amount shall be treated as received by the employee, or paid, until it is actually received by the employee.

“(B) EXCEPTION.—Subparagraph (A) shall not apply to severance pay.”

(b) SICK LEAVE PAY TREATED LIKE VACATION PAY.—Paragraph (5) of section 404(a) is amended by inserting “or sick leave pay” after “vacation pay”.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years ending after October 8, 1997.

(2) CHANGE IN METHOD OF ACCOUNTING.—In the case of any taxpayer required by this section to change its method of accounting for its first taxable year ending after October 8, 1997—

(A) such change shall be treated as initiated by the taxpayer,

(B) such change shall be treated as made with the consent of the Secretary of the Treasury, and

(C) the net amount of the adjustments required to be taken into account by the tax-

payer under section 481 of the Internal Revenue Code of 1986 shall be taken into account in such first taxable year.

BOXER AMENDMENTS NOS. 1539–1540

(Ordered to lie on the table.)

Mrs. BOXER submitted two amendments intended to be proposed by her to the bill, H.R. 2646, *supra*; as follows:

AMENDMENT No. 1539

At the end of the bill, add the following:

SEC. 4. INCENTIVES FOR AFTERSCHOOL PROGRAMS.

Section 226(d)(5) of Public Law 105-34 (The Taxpayer Relief Act of 1997) is amended by adding the following:

“(E) providing productive activities during after school hours, including, but not limited to, mentoring programs, tutoring, recreational activities, and technology training.”

AMENDMENT No. 1540

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the “After School Education and Safety Act of 1997”.

SEC. 2. PURPOSE.

The purpose of this Act is to improve academic and social outcomes for students by providing productive activities during after school hours.

SEC. 3. FINDINGS.

Congress makes the following findings:

(1) Today's youth face far greater social risks than did their parents and grandparents.

(2) Students spend more of their waking hours alone, without supervision, companionship, or activity than the students spend in school.

(3) Law enforcement statistics show that youth who are ages 12 through 17 are most at risk of committing violent acts and being victims of violent acts between 3 p.m. and 6 p.m.

(4) Greater numbers of students are failing in school and the consequences of academic failure are more dire in 1997 than ever before.

SEC. 4. GOALS.

The goals of this Act are as follows:

(1) To increase the academic success of students.

(2) To improve the intellectual, social, physical, and cultural skills of students.

(3) To promote safe and healthy environments for students.

(4) To prepare students for workforce participation.

(5) To provide alternatives to drug, alcohol, tobacco, and gang activity.

SEC. 5. DEFINITIONS.

In this Act:

(1) SCHOOL.—The term “school” means a public kindergarten, or a public elementary school or secondary school, as defined in section 14101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 8801).

(2) SECRETARY.—The term “Secretary” means the Secretary of Education.

SEC. 6. PROGRAM AUTHORIZED.

The Secretary is authorized to carry out a program under which the Secretary awards grants to schools to enable the schools to carry out the activities described in section 7(a).

SEC. 7. AUTHORIZED ACTIVITIES; REQUIREMENTS.

(a) AUTHORIZED ACTIVITIES.—

(1) REQUIRED.—Each school receiving a grant under this Act shall carry out at least 2 of the following activities:

(A) Mentoring programs.

(B) Academic assistance.

(C) Recreational activities.

(D) Technology training.

(2) PERMISSIVE.—Each school receiving a grant under this Act may carry out any of the following activities:

(A) Drug, alcohol, and gang, prevention activities.

(B) Health and nutrition counseling.

(C) Job skills preparation activities.

(b) TIME.—A school shall provide the activities described in subsection (a) only after regular school hours during the school year.

(c) SPECIAL RULE.—Each school receiving a grant under this Act shall carry out activities described in subsection (a) in a manner that reflects the specific needs of the population, students, and community to be served.

(d) LOCATION.—A school shall carry out the activities described in subsection (a) in a school building or other public facility designated by the school.

(e) ADMINISTRATION.—In carrying out the activities described in subsection (a), a school is encouraged—

(1) to request volunteers from the business and academic communities to serve as mentors or to assist in other ways;

(2) to request donations of computer equipment; and

(3) to work with State and local park and recreation agencies so that activities that are described in subsection (a) and carried out prior to the date of enactment of this Act are not duplicated by activities assisted under this Act.

SEC. 8. APPLICATIONS.

Each school desiring a grant under this Act shall submit an application to the Secretary at such time, in such manner, and accompanied by such information as the Secretary may require. Each such application shall—

(1) identify how the goals set forth in section 4 shall be met by the activities assisted under this Act;

(2) provide evidence of collaborative efforts by students, parents, teachers, site administrators, and community members in the planning and administration of the activities;

(3) contain a description of how the activities will be administered;

(4) demonstrate how the activities will utilize or cooperate with publicly or privately funded programs in order to avoid duplication of activities in the community to be served;

(5) contain a description of the funding sources and in-kind contributions that will support the activities; and

(6) contain a plan for obtaining non-Federal funding for the activities.

SEC. 9. AUTHORIZATION OF APPROPRIATIONS.

There is authorized to be appropriated to carry out this Act \$50,000,000 for each of the fiscal years 1998 through 2002.

TECHNICAL CORRECTIONS TO COPYRIGHT LAW

HATCH AMENDMENT NO. 1541

Mr. GRASSLEY (for Mr. HATCH) proposed an amendment to the bill, H.R. 672, to make technical amendments to certain provisions of title 17, United States Code; as follows:

On page 15, insert the following after line 8 and redesignate the succeeding sections, and references thereto, accordingly:

SEC. 11. DISTRIBUTION OF PHONORECORDS.

Section 303 of title 17, United States Code, is amended—

(1) by striking "Copyright" and inserting "(a) Copyright"; and

(2) by inserting at the end the following:

"(b) The distribution before January 1, 1978, of a phonorecord shall not for any purpose constitute a publication of the musical work embodied therein."

NOTICES OF HEARINGS

COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mr. LUGAR. Mr. President, I would like to announce that the Committee on Agriculture, Nutrition, and Forestry will meet during the session of the Senate on Friday, October 31, 1997, after the first rollcall vote in the President's room of the Capitol, S-216, to mark up the nominations of Ms. Sally Thompson to be Chief Financial Officer of the U.S. Department of Agriculture and Mr. Joe Dial to be Commissioner of the Commodity Futures Trading Commission.

COMMITTEE ON INDIAN AFFAIRS

Mr. CAMPBELL. Mr. President, I would like to announce that the Senate Committee on Indian Affairs will meet on Monday, November 3, 1997, at 10 a.m. in room 485 of the Russell Senate Office Building, to conduct a markup on H.R. 976, the Mississippi Sioux Tribe Judgment Fund Distribution Act of 1997, followed by a hearing on H.R. 1604, to provide for the division, use, and distribution of judgment funds of the Ottawa and Chippewa Indians of Michigan.

Those wishing additional information should contact the Committee on Indian Affairs at 224-2251.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mr. BURNS. Mr. President, I ask unanimous consent that the Committee on Agriculture, Nutrition, and Forestry be allowed to meet during the session of the Senate on Thursday, October 30, 1997, at 9:15 a.m. in SR-328A to mark up the nominations of Ms. Sally Thompson to be Chief Financial Officer of the U.S. Department of Agriculture and Mr. Joe Dial to be Commissioner of the Commodity Futures Trading Commission.

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

COMMITTEE ON ARMED SERVICES

Mr. BURNS. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet on Thursday, October 30, 1997, at 10:30 a.m. in open session, to consider the nominations of Hon. Robert M. Walker, to be Under Secretary of the Army; Mr. Jerry MacArthur Hultin, to be Under Secretary of the Navy; and Mr. F. Whitten Peters, to be Under Secretary of the Air Force.

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

COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Mr. BURNS. Mr. President, I ask unanimous consent that the Com-

mittee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on Thursday, October 30, 1997, to conduct a hearing on the Iran-Libya Sanctions Act.

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

COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mr. BURNS. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be authorized to meet on Thursday, October 30, 1997, at 9:30 a.m. on the nomination of William Clyburn, Jr., to be a member of the Surface Transportation Safety Board, Duncan Moore and Arthur Bienenstock to be members of Office of Science and Technology Policy.

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

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. BURNS. Mr. President, I ask unanimous consent that the full Committee on Environment and Public Works be granted permission to conduct a hearing Thursday, October 30, 9:30 a.m., in hearing room SD-406 on evidentiary privileges or immunity from prosecution for voluntary environmental audits.

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

COMMITTEE ON FOREIGN RELATIONS

Mr. BURNS. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Thursday, October 30, 1997, at 9:30 a.m. and 2 p.m. to hold two hearings.

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

COMMITTEE ON GOVERNMENTAL AFFAIRS

Mr. BURNS. Mr. President, I ask unanimous consent on behalf of the Governmental Affairs Committee to meet on Thursday, October 30, at 9 a.m. for a nomination hearing for John M. Campbell and Anita M. Josey, nominees to the District of Columbia courts.

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

COMMITTEE ON GOVERNMENTAL AFFAIRS

Mr. BURNS. Mr. President, I ask unanimous consent on behalf of the Governmental Affairs Committee Subcommittee on Special Investigations to meet on Thursday, October 30, at 10 a.m. for a hearing on campaign financing issues.

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

COMMITTEE ON INDIAN AFFAIRS

Mr. BURNS. Mr. President, I ask unanimous consent that the Senate Committee on Indian Affairs be authorized to meet during the session of the Senate on Thursday, October 30, 1997, at 9:30 a.m. in room 485 of the Russell Senate Building, to conduct a hearing on the nomination of B. Kevin Gover to be Assistant Secretary for Indian Affairs, Department of the Interior.

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

COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. BURNS. Mr. President, I ask unanimous consent that the Committee on Labor and Human Resources be authorized to meet for a hearing on HIV/AIDS: Recent Developments and Future Opportunities, during the session of the Senate on Thursday, October 30, 1997, at 10 a.m.

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

COMMITTEE ON RULES AND ADMINISTRATION

Mr. BURNS. Mr. President, I ask unanimous consent that the Committee on Rules and Administration be authorized to meet during the session of the Senate on Thursday, October 30, 1997, beginning at 9 a.m. until business is completed, to hold a hearing on the Senate Strategic Planning Process for Infrastructure Support. A business meeting to consider pending legislative and administrative matters will immediately follow.

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

COMMITTEE ON VETERANS' AFFAIRS

Mr. BURNS. The Committee on Veterans' Affairs would like to request unanimous consent to hold a hearing on the following nominations: Richard J. Griffin, to be Inspector General, Department of Veterans Affairs; William P. Greene, Jr., to be Associate Judge, Court of Veterans Appeals; Joseph Thompson to be Under Secretary for Benefits, Department of Veterans Affairs; and Espiridion A. Borrego to be Assistant Secretary for Veterans Employment and Training, Department of Labor. The hearing will take place on Thursday, October 30, 1997, at 5 p.m., in room 418 of the Russell Senate Office Building.

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

SUBCOMMITTEE ON ADMINISTRATIVE OVERSIGHT AND THE COURTS

Mr. BURNS. Mr. President, I ask unanimous consent that the Subcommittee on Administrative Oversight and the Courts, of the Senate Judiciary Committee, be authorized to meet during the session of the Senate on Thursday, October 30, 1997, at 2 p.m. to hold a hearing in room 226, Senate Dirksen Building, on class action lawsuits: examining victim compensation and attorneys' fees.

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

SUBCOMMITTEE ON FORESTS AND PUBLIC LAND MANAGEMENT

Mr. BURNS. Mr. President, I ask unanimous consent that the Subcommittee on Forests and Public Land Management of the Committee on Energy and Natural Resources be granted permission to meet during the session of the Senate on Thursday, October 30, for purposes of conducting a subcommittee hearing which is scheduled to begin at 9:30 a.m. The purpose of this hearing is to receive testimony on S. 1253, the Public Land Management Improvement Act of 1997.