

improvement for which the expenditure is attributable to—

- “(i) the enlargement of the building,
- “(ii) any elevator or escalator,
- “(iii) any structural component benefiting a common area, and
- “(iv) the internal structural framework of the building.

“(C) DEFINITIONS AND SPECIAL RULES.—For purposes of this paragraph—

“(i) COMMITMENT TO LEASE TREATED AS LEASE.—A commitment to enter into a lease shall be treated as a lease, and the parties to such commitment shall be treated as lessor and lessee, respectively.

“(ii) RELATED PERSONS.—A lease between related persons shall not be considered a lease. For purposes of the preceding sentence, the term ‘related persons’ means—

“(I) members of an affiliated group (as defined in section 1504), and

“(II) persons having a relationship described in subsection (b) of section 267; except that, for purposes of this clause, the phrase ‘80 percent or more’ shall be substituted for the phrase ‘more than 50 percent’ each place it appears in such subsection.”

(c) REQUIREMENT TO USE STRAIGHT LINE METHOD.—Paragraph (3) of section 168(b) of such Code is amended by adding at the end the following new subparagraph:

“(G) Qualified leasehold improvement property described in subsection (e)(6).”.

(d) ALTERNATIVE SYSTEM.—The table contained in section 168(g)(3)(B) of such Code is amended by inserting after the item relating to subparagraph (D)(ii) the following new item:

“(D)(iii) ..... 10 ”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to qualified leasehold improvement property placed in service after the date of the enactment of this Act.

#### ADDITIONAL COSPONSORS

S. 56

At the request of Mr. KYL, the name of the Senator from Alabama (Mr. SHELBY) was added as a cosponsor of S. 56, a bill to repeal the Federal estate and gift taxes and the tax on generation-skipping transfers.

S. 85

At the request of Mr. BUNNING, the names of the Senator from Florida (Mr. MACK) and the Senator from North Dakota (Mr. CONRAD) were added as cosponsors of S. 85, a bill to amend the Internal Revenue Code of 1986 to reduce the tax on vaccines to 25 cents per dose.

S. 88

At the request of Mr. BUNNING, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 88, a bill to amend title XIX of the Social Security Act to exempt disabled individuals from being required to enroll with a managed care entity under the medicaid program.

S. 309

At the request of Mr. MCCAIN, the name of the Senator from Alaska (Mr. MURKOWSKI) was added as a cosponsor of S. 309, a bill to amend the Internal Revenue Code of 1986 to provide that a member of the uniformed services shall be treated as using a principal residence while away from home on qual-

fied official extended duty in determining the exclusion of gain from the sale of such residence.

S. 434

At the request of Mr. BREAUX, the name of the Senator from Georgia (Mr. COVERDELL) was added as a cosponsor of S. 434, a bill to amend the Internal Revenue Code of 1986 to simplify the method of payment of taxes on distilled spirits.

S. 459

At the request of Mr. BREAUX, the names of the Senator from California (Mrs. FEINSTEIN) and the Senator from North Carolina (Mr. EDWARDS) were added as cosponsors of S. 459, a bill to amend the Internal Revenue Code of 1986 to increase the State ceiling on private activity bonds.

S. 514

At the request of Mr. COCHRAN, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 514, a bill to improve the National Writing Project.

S. 542

At the request of Mr. ABRAHAM, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 542, a bill to amend the Internal Revenue Code of 1986 to expand the deduction for computer donations to schools and allow a tax credit for donated computers.

S. 577

At the request of Mr. HATCH, the name of the Senator from North Dakota (Mr. CONRAD) was added as a cosponsor of S. 577, a bill to provide for injunctive relief in Federal district court to enforce State laws relating to the interstate transportation of intoxicating liquor.

S. 595

At the request of Mr. DOMENICI, the name of the Senator from Louisiana (Mr. BREAUX) was added as a cosponsor of S. 595, a bill to amend the Internal Revenue Code of 1986 to establish a graduated response to shrinking domestic oil and gas production and surging foreign oil imports, and for other purposes.

S. 608

At the request of Mr. MURKOWSKI, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 608, a bill to amend the Nuclear Waste Policy Act of 1982.

S. 659

At the request of Mr. MOYNIHAN, the name of the Senator from Minnesota (Mr. WELLSTONE) was added as a cosponsor of S. 659, a bill to amend the Internal Revenue Code of 1986 to require pension plans to provide adequate notice to individuals whose future benefit accruals are being significantly reduced, and for other purposes.

S. 679

At the request of Mr. GRAMS, the names of the Senator from Nebraska (Mr. HAGEL) and the Senator from Montana (Mr. BURNS) were added as cosponsors of S. 679, a bill to authorize

appropriations to the Department of State for construction and security of United States diplomatic facilities, and for other purposes.

S. 692

At the request of Mr. KYL, the name of the Senator from Ohio (Mr. VOINOVICH) was added as a cosponsor of S. 692, a bill to prohibit Internet gambling, and for other purposes.

S. 693

At the request of Mr. HELMS, the name of the Senator from Arkansas (Mr. HUTCHINSON) was added as a cosponsor of S. 693, a bill to assist in the enhancement of the security of Taiwan, and for other purposes.

S. 731

At the request of Mr. KENNEDY, the names of the Senator from North Dakota (Mr. DORGAN) and the Senator from South Dakota (Mr. DASCHLE) were added as cosponsors of S. 731, a bill to provide for substantial reductions in the price of prescription drugs for medicare beneficiaries.

S. 761

At the request of Mr. ABRAHAM, the name of the Senator from Colorado (Mr. ALLARD) was added as a cosponsor of S. 761, a bill to regulate interstate commerce by electronic means by permitting and encouraging the continued expansion of electronic commerce through the operation of free market forces, and for other purposes.

S. 803

At the request of Mr. MCCAIN, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. 803, a bill to make the International Olympic Committee subject to the Foreign Corrupt Practices Act of 1977, and for other purposes.

S. 858

At the request of Mr. COVERDELL, the name of the Senator from Georgia (Mr. CLELAND) was added as a cosponsor of S. 858, a bill to designate the Federal building and United States courthouse located at 18 Greenville Street in Newnan, Georgia, as the “Lewis R. Morgan Federal Building and United States Courthouse”.

S. 860

At the request of Mr. GRAHAM, the name of the Senator from North Dakota (Mr. CONRAD) was added as a cosponsor of S. 860, a bill to require country of origin labeling of perishable agricultural commodities imported into the United States and to establish penalties for violations of the labeling requirements.

S. 864

At the request of Mr. BINGAMAN, the name of the Senator from Montana (Mr. BAUCUS) was added as a cosponsor of S. 864, a bill to designate April 22 as Earth Day.

S. 867

At the request of Mr. ROTH, the names of the Senator from North Carolina (Mr. EDWARDS) and the Senator from Virginia (Mr. ROBB) were added as cosponsors of S. 867, a bill to designate

a portion of the Arctic National Wildlife Refuge as wilderness.

## SENATE JOINT RESOLUTION 20

At the request of Mr. McCAIN, the name of the Senator from Louisiana (Ms. LANDRIEU) was added as a cosponsor of Senate Joint Resolution 20, a joint resolution concerning the deployment of the United States Armed Forces to the Kosovo region in Yugoslavia.

## SENATE RESOLUTION 22

At the request of Mr. CAMPBELL, the name of the Senator from Ohio (Mr. VOINOVICH) was added as a cosponsor of Senate Resolution 22, a resolution commemorating and acknowledging the dedication and sacrifice made by the men and women who have lost their lives serving as law enforcement officers.

## SENATE RESOLUTION 29

At the request of Mr. ROBB, the names of the Senator from West Virginia (Mr. ROCKEFELLER) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of Senate Resolution 29, a resolution to designate the week of May 2, 1999, as "National Correctional Officers and Employees Week."

## SENATE RESOLUTION 34

At the request of Mr. TORRICELLI, the names of the Senator from New Hampshire (Mr. GREGG), the Senator from New York (Mr. SCHUMER), and the Senator from Connecticut (Mr. DODD) were added as cosponsors of Senate Resolution 34, a resolution designating the week beginning April 30, 1999, as "National Youth Fitness Week."

## SENATE RESOLUTION 59

At the request of Mr. LAUTENBERG, the name of the Senator from Delaware (Mr. BIDEN) was added as a cosponsor of Senate Resolution 59, a bill designating both July 2, 1999, and July 2, 2000, as "National Literacy Day."

## SENATE RESOLUTION 84—TO DESIGNATE THE MONTH OF MAY, 1999, AS NATIONAL ALPHA 1 AWARENESS MONTH

By Ms. SNOWE (for herself, Mr. HELMS, Mr. GRAMS, Mr. ROBB, Mr. DURBIN, Mr. EDWARDS, Mr. CLELAND, Mr. HATCH, Mr. TORRICELLI, Mr. MACK, Mr. CRAPO, Mr. GRAHAM, Mr. LAUTENBERG, and Mr. DODD) submitted the following resolution; which was referred to the Committee on the Judiciary.

## S. RES. 84

Whereas alpha<sub>1</sub>-antitrypsin deficiency (A1AD) is the most common lethal single gene defect in the United States;

Whereas A1AD, having been identified only since 1963, is as common as cystic fibrosis, but is neither well known, nor well understood by many physicians and is virtually unknown by the general public;

Whereas A1AD is seen as a liver disease in infants and young children, as a lung or liver disease in young adults, and may be misdiagnosed as asthma, chronic bronchitis or smoker's emphysema due to lack of knowledge or understanding about this disease;

Whereas A1AD is particularly devastating to families since it strikes during the peak earning and child rearing years;

Whereas 80,000 to 100,000 persons in the United States are affected by the disease while only 5 percent have been identified; and

Whereas liver and lung transplants are sought by many individuals suffering from A1AD; detection screenings, educational conferences and other scheduled events will help raise awareness for early identification and organ donation: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates the month of May 1999 as "National Alpha 1 Awareness Month"; and

(2) requests that the President issue a proclamation calling upon the people of the United States to observe the month with appropriate programs and activities.

Ms. SNOWE. Mr. President I rise today to submit a resolution to raise national awareness of Alpha 1-antitrypsin deficiency. I am so pleased to be joined by 15 of my colleagues. Our resolution officially declares May 1999 as "National Alpha 1 Awareness Month."

Alpha-1 is a genetic condition that can cause severe early onset emphysema, liver disease in both children and adults, or more rarely, a skin condition called panniculitis. In infants, Alpha-1 causes neonatal cirrhosis of the liver, which is sometimes fatal. In adults, Alpha-1 can lead to pulmonary emphysema and or cirrhosis of the liver. This disease normally strikes young adults in their 30s and 40s.

Alpha-1 was first identified in 1963 and is the most common lethal single gene defect in the United States. It is as common as cystic fibrosis but it is neither well known, nor well understood by many physicians, and is virtually unknown to the American public.

An estimated 5,000 people have been diagnosed with Alpha 1-antitrypsin deficiency in the United States and statistical estimates indicate that there should be 80,000 to 100,000 people total in this country. In fact, one in 37 people are Alpha-1 carriers of this genetic defect. A simple blood test can detect Alpha-1 antitrypsin levels and let people know if they are carriers or have this genetic defect. In fact, in 1998, the Maine chapter of the Alpha-1 National Association Support Group screened 105 people for the genetic defect and found 15 carriers.

Alpha-one antitrypsin deficiency can be a devastating disease. Symptoms of Alpha-1 are similar to those of other respiratory diseases, and often Alpha-1 emphysema is accompanied by asthma, bronchitis, and chronic obstructive pulmonary disease. The most common indicators of Alpha-1 include worsening shortness of breath, a chronic cough and abnormal liver test results.

The good news is that many Alphas can stay healthy into old age, especially if they never smoke, avoid pollution, lung irritants, and do not suffer from frequent lung infections. The bad news is that there are many Alphas who are misdiagnosed for years, and this misdiagnosis can cause additional irreversible lung damage.

By declaring May, 1999 as "National Alpha 1 Awareness Month" we hope bring the problem of Alpha-1 antitrypsin deficiency to the attention to the Senate. I urge my colleagues who have not yet joined us on this important issue to add their name to the public call for increased national awareness of this genetic condition.

## SENATE RESOLUTION 85—SUPPORTING THE EFFORTS OF THE PEOPLE OF INDONESIA IN ACHIEVING A TRANSITION TO GENUINE DEMOCRACY

Mr. TORRICELLI (for himself, Mr. THOMAS, Mr. REED, Mr. HELMS, Mr. WELLSTONE, Mr. COVERDELL, and Mr. KERRY) submitted the following resolution; which was referred to the Committee on Foreign Relations:

## S. RES. 85

Whereas Indonesia is the world's fourth most populous country, has the world's largest Muslim population, and has developed friendly relations with the United States;

Whereas a stable and democratic Indonesia is important to overall security in Southeast Asia;

Whereas President Suharto resigned on May 21, 1998, in accordance with Indonesia's constitutional processes;

Whereas incidents of ethnic and religious violence have become more prevalent in the months following President Suharto's resignation and threaten to undermine Indonesia's delicate political balance;

Whereas President Habibie has indicated his willingness to consider granting independence to East Timor, if the people of East Timor reject a plan for greater autonomy within Indonesia;

Whereas Indonesia is pursuing a transition to genuine democracy, establishing a new governmental structure, and developing a new political order;

Whereas President Habibie signed several bills governing elections, political parties, and the structure of legislative bodies into law on February 1, 1999; and

Whereas free, fair, and transparent elections to the House of Representatives of Indonesia (DPR), now scheduled for June 7, 1999, will help the people of Indonesia continue their democratic transition: Now, therefore, be it

*Resolved*, That the Senate—

(1) supports the Indonesian people in their efforts to carry out the provisions of the new election laws and hold democratic elections as scheduled;

(2) calls upon the Government of Indonesia to take all steps necessary to ensure that the elections scheduled for June 7, 1999, are free, fair, and transparent;

(3) urges all political, military, and ethnic leaders to refrain from all violence and work toward a peaceful political campaign period;

(4) calls upon all Indonesian leaders, political party members, military personnel, and the general public to respect and uphold the results of all elections held in a free and fair manner;

(5) urges all candidates for political office to address the ethnic and religious tensions in Indonesia that have surfaced since President Suharto's resignation and incorporate possible solutions into their election platforms; and

(6) calls upon the Government of Indonesia and all prospective officeholders to work with the people of East Timor to achieve an equitable and realistic solution to the question of East Timor's future political status.