

players actively participate in these programs in many ways—from washing cars, to raising funds for books for the Boston Public Schools, to cleaning up sites for the development of homes for low and middle income families in Boston.

I commend the Celtics for their commitment to improving the quality of life for the members of our community, and I commend all of these “Heroes Among Us” for their dedication and their inspiring leadership. I ask unanimous consent that the names of this year’s 47 “Heroes Among Us” may be printed in the CONGRESSIONAL RECORD.

RECIPIENTS OF THE 1999–2000 BOSTON CELTICS’
“HEROES AMONG US” AWARD

1. Charles McAfee.
2. Andre John.
3. Eric Dawson.
4. Stephen DeMasco.
5. Anthony “Rags” LaCava.
6. Scott L. Pomeroy.
7. Dr. Thomas Treadwell.
8. Robert McKcan.
9. Nancy Schwoyer.
10. Dr. Louis Kunkel.
11. Robert Watson.
12. Robert Arnold.
13. Dr. Stephen Price.
14. John Kennedy.
15. Rachel Sparkowich.
16. Kathleen Brennan.
17. Jeannie Lindheim.
18. Kristen Finn.
19. Pdraic Foryn.
20. Jennifer Noonan.
21. Marjorie Kittredge.
22. Kelly Dolan.
23. Lindsay Amper.
24. Michael Bonadio, Sr.
25. John Pearson.
26. Thomas Forest.
27. Patrick Walker.
28. The Families of the Fallen Worcester Firefighters.
29. Billy Ryan.
30. Robert Prince.
31. Reverend Joseph Washington.
32. Nahid Moussavi.
33. Jeraldine Martinson.
34. John Paul Sullivan.
35. Ned Rimer.
36. Eric Schwarz.
37. Ann Forts.
38. Marti Wilson-Taylor.
39. Claudio Martinez.
40. Reverend Hammond.
41. Laurie and Doug Flutie.
42. Stacey Kabat.
43. Detective Tom Chace.
44. Sister Louise Kearns.
45. Sister Jean Sullivan.
46. Ellen Olmstead.
47. Ryan Belanger.●

MESSAGES FROM THE HOUSE

ENROLLED BILLS SIGNED

At 11:45 a.m., a message from the House of Representatives, delivered by Ms. Niland, one of its reading clerks, announced that the Speaker has signed the following enrolled bill:

S. 1967. An act to make technical corrections to the status of certain land held in trust for the Mississippi Band of Choctaw Indians, to take certain land into trust for that Band, and for other purposes.

The enrolled bill was signed subsequently by the President pro tempore (Mr. THURMOND).

EXECUTIVE AND OTHER COMMUNICATIONS

The following communications were laid before the Senate, together with accompanying papers, reports, and documents, which were referred as indicated:

EC-9376. A communication from the Administrator of the Foreign Agricultural Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Adjustment of Appendices to the Dairy Tariff-Rate Import Quota Licensing Regulation for the 2000 Tariff-Rate Quota Year,” received on June 12, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9377. A communication from the Administrator of the Farm Service Agency, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Agricultural Disaster and Market Assistance” (RIN0560-AG14) received on June 2, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9378. A communication from the Administrator of the Food and Nutrition Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “National School Lunch Program and School Breakfast Program: Identification of Blended Beef, Pork, Poultry, or Seafood Products” (RIN0584-AC92) received on June 16, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9379. A communication from the Administrator of the Food Safety and Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Elimination of Requirements for Partial Quality Control Programs” (RIN0583-AC35) received on June 7, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9380. A communication from the Under Secretary for Food, Nutrition, and Consumer Services, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Food Stamp Program—Payment of Certain Administrative Costs of State Agencies” (RIN0584-AB66) received on May 24, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9381. A communication from the Secretary of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Rural Empowerment Zones and Enterprise Communities” (RIN0503-AA20) received on May 24, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9382. A communication from the Director of the Office of Regulatory Management and Information, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Imidacloprid; Pesticide Tolerances for Emergency Exemptions” (FRL6558-4) received on June 6, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9383. A communication from the Director of the Office of Regulatory Management and Information, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Cyprodinil; Extension of Tolerance for Emergency Exemption” (FRL6590-4) received on June 6, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9384. A communication from the Director of the Office of Regulatory Management and Information, Environmental Protection Agency, transmitting, six items relative to Pesticide Registration; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9385. A communication from the Director of the Office of Regulatory Management

and Information, Environmental Protection Agency, transmitting, pursuant to law, the report of four rules entitled “Cloquintocet-mexyl; Pesticide Tolerance” (FRL6592-4), “Clodinafop-propargyl; Pesticide Tolerance” (FRL6590-7), “Azinphos-Methyl, Revocation and Lowering of Certain Tolerances: Tolerance” (FRL6557-9), “Trichoderma Harzianum Rifai Strain T-39; Exemption from the Requirement of a Tolerance” (FRL6383-7) received on June 16, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9386. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Changes in Fees for Federal Meat Grading and Certification Service” (RIN0581-AB83) received on May 25, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9387. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Tobacco Fees and Charges for Mandatory Inspection; Fee Increase” (RIN0581-AB87) received on May 25, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9388. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Tart Cherries Grown in the States of Michigan, et al.; Authorization of Japan as an eligible Export Outlet for Diversion and Exemption Purposes” received on June 2, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9389. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Refrigeration Requirements for Shell Eggs” (RIN0581-AB60) received on June 2, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9390. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Avocados Grown in South Florida; Increased Assessment Rate” received on June 5, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9391. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Fluid Milk Promotion Order; Amendments to the Order” received on June 6, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9392. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Revision of User Fees for 2000 Crop Cotton Classification Services to Growers” received on June 6, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9393. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Revision of Cotton Classification Procedures for Determining Upland Cotton Color Grade” (RIN0581-AB67) received on June 9, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9394. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled “Grade Standards and Classification for American Pima Cotton” (RIN0681-AB82) received on June 9, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9395. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Kiwifruit Grown in California; Temporary Suspension of Inspection and Pack Requirements" received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9396. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Revision of Regulations for Permissive Inspection" (RIN0581-AB65) received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9397. A communication from the Acting Administrator of the Rural Utilities Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "7 CFR 1728, 'Specifications and Drawings for Underground Electric Distribution'" received on May 24, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9398. A communication from the Acting Administrator of the Rural Utilities Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "7 CFR 1710, 'General and Pre-Loan Policies and Procedures Common to Insured and Guaranteed Loans'" (RIN0572-AB52) received on May 30, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9399. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Noxious Weeds; Update of Weed and Seed Lists" received on May 25, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9400. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Mexican Fruit Fly Regulations; Removal of Regulated Area" received on June 8, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9401. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Plum Pox" received on June 1, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9402. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Pine Shoot Beetle; Addition to Quarantined Areas" received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9403. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Pork and Pork Products from Mexico Transiting the United States" received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC-9404. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled "Importation of Grapefruit, Lemons, and Oranges from Argentina" (RIN0579-AA92) received on June 15, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. BAUCUS:

S. 2780. A bill to authorize the Drug Enforcement Administration to provide reimbursements for expenses incurred to remediate methamphetamine laboratories, and for other purposes; to the Committee on the Judiciary.

By Mr. LEAHY (for himself, Mr. BENNETT, and Mr. LIEBERMAN):

S. 2781. A bill to amend the Internal Revenue Code of 1986 to provide that a deduction equation to fair market value shall be allowed for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor; to the Committee on Finance.

By Mr. WARNER (for himself and Mr. BYRD):

S. 2782. A bill to establish a commission to examine the efficacy of the organization of the National Nuclear Security Administration and the appropriate organization to manage the nuclear weapons programs of the United States; to the Committee on Armed Services.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. LEAHY (for himself, Mr. BENNETT, and Mr. LIEBERMAN):

S. 2781. A bill to amend the Internal Revenue Code of 1986 to provide that a deduction equal to fair market values shall be allowed for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor; to the Committee on Finance.

ARTIST-MUSEUM PARTNERSHIP ACT

Mr. LEAHY. Mr. President, I rise today to introduce legislation, the "Artist-Museum Partnership Act," which would encourage the donation of original works by artists, writers and composers to museums and other public institutions, thus ensuring the preservation of these works for future generations. This bill would achieve this by restoring tax equity for artists. Artists who donate their self-created works, like art collectors who donate identical pieces, would be allowed to take a tax deduction equal to the fair market value of the work.

Under current law, art collectors who donate works to qualified charitable institutions may take a tax deduction equal to the fair market value of the work. This serves as a powerful and effective incentive for collectors to donate works to public museums, galleries, libraries, colleges and other institutions rather than keep them hidden from the public eye. Unfortunately, artists who create those same works may not take such a deduction. Instead, artists may only deduct the material cost of the work which is, in most cases, a nominal amount. This is simply unfair to artists in Vermont, and artists across the nation, who want to donate their works for posterity.

Prior to 1969, artists and collectors alike were able to take a deduction

equivalent to the fair market value of a work, but Congress changed the law with respect to artists in the Tax Reform Act of 1969. Since then, fewer and fewer artists have donated their works to museums and cultural institutions. The sharp decline in donations to the Library of Congress clearly illustrates this point. Until 1969, the Library of Congress received 15 to 20 large gifts of manuscripts from authors each year. In the four years following the elimination of the deduction, the library received only one gift. Instead, many of these works have been sold to private collectors, and are no longer available to the general public.

For example, prior to the enactment of the 1969 law, Igor Stravinsky planned to donate his papers to the Music Division of the Library of Congress. But after the law passed, his papers were sold instead to a private foundation in Switzerland. We can no longer afford this massive loss to our cultural heritage. This loss was an unintended consequence of the tax bill that should now be corrected.

Over thirty years ago, Congress changed the law for artists in response to the perception that some taxpayers were taking advantage of the law by inflating the market value of self-created works. Since that time, however, the government has cut down significantly on the abuse of fair market value determinations. Under this legislation, artists who donate their own paintings, manuscripts, compositions, or scholarly compositions, would be subject to the same new rules that all taxpayer/collectors who donate such works must now follow. This includes providing relevant information as to the value of the gift, providing appraisals by qualified appraisers, and, in some cases, subjecting them to review by the Internal Revenue Service's Art Advisory Panel.

In addition, donated works must be accepted by museums and libraries, which often have strict criteria in place for works they intend to display. The institution must also certify that it intends to put the work to a use that is related to the institution's tax exempt status. For example, a painting contributed to an educational institution must be used by that organization for educational purposes. It could not be sold by the institution for profit. Similarly, a work could not be donated to a hospital or other charitable institution, that did not intend to use the work in a manner related to the function constituting the donee's exemption under section 501 of the tax code. Finally, the fair market value of the work could only be deducted from the portion of the artist's income that has come from the sale of similar works, or related activities.

In addition to restoring tax equity for artists and collectors, this bill would also correct another disparity in the tax treatment of self-created works—the difference between how the same work is treated before and after