

State Hazardous Waste Management Program Revision" (FRL7101-9) received on November 20, 2001; to the Committee on Environment and Public Works.

EC-4787. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Approval and Promulgation of Air Quality Implementation Plans; Montana Transportation Conformity; Correction" (FRL7102A-5) received on November 20, 2001; to the Committee on Environment and Public Works.

EC-4788. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Utah: Final Authorization of State-Initiated Changes and Incorporation by Reference of State Hazardous Waste Management Program" (FRL7092-1) received on November 20, 2001; to the Committee on Environment and Public Works.

EC-4789. A communication from the Acting Director of the Fish and Wildlife Service, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Final Rule to Designate Critical Habitat for the Oahu Elepaio" (RIN1018-AG99) received on November 27, 2001; to the Committee on Environment and Public Works.

EC-4790. A communication from the Acting Director of the Fish and Wildlife Service, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Endangered and Threatened Wildlife and Plants; Final Rule to List the Vermillion Darter as Endangered" (RIN1018-AE51) received on November 26, 2001; to the Committee on Environment and Public Works.

EC-4791. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, a report entitled "Issuance of Revised Model Administrative Order on Consent for Removal Action" received on November 27, 2001; to the Committee on Environment and Public Works.

EC-4792. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, a report entitled "Special Accounts: Guidance on Key Decision Points in Using Special Account Funds" received on November 27, 2001; to the Committee on Environment and Public Works.

EC-4793. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, a report entitled "Clean Air Act Full Approval of Operating Permit Program; District of Columbia; Withdrawal of Direct Final Rule" (FRL7107-2) received on November 27, 2001; to the Committee on Environment and Public Works.

EC-4794. A communication from the Acting Director of the Fish and Wildlife Service, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Endangered and Threatened Wildlife and Plants; Emergency Rule to List the Carson Wandering Skipper as Endangered" (RIN1018-AI18) received on November 27, 2001; to the Committee on Environment and Public Works.

EC-4795. A communication from the Acting Director of the Fish and Wildlife Service, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Emergency Rule and Proposed Rule to List the Columbia Basin Pygmy Rabbit as Endangered" (RIN1080-AG17) received on November 27, 2001; to the Committee on Environment and Public Works.

#### 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. GRAHAM (for himself and Mrs. LINCOLN):

S. 1755. A bill to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services and Foreign Service, and other employees, in determining the exclusion of gain from the sale of a principle residence; to the Committee on Finance.

By Mr. JEFFORDS:

S. 1756. A bill to amend title XVIII to establish a comprehensive centers for medical excellence demonstration program; to the Committee on Finance.

By Mr. CRAIG:

S. 1757. A bill to authorize an additional permanent judgeship in the district of Idaho, and for other purposes; to the Committee on the Judiciary.

By Mrs. FEINSTEIN (for herself, Mr. KENNEDY, Mrs. BOXER, Mr. MILLER, Mr. CORZINE, Mr. DURBIN, and Mrs. CLINTON):

S. 1758. A bill to prohibit human cloning while preserving important areas of medical research, including stem cell research; to the Committee on the Judiciary.

By Mr. KERRY:

S. 1759. A bill to provide a short-term enhanced safety net for Americans losing their jobs and to provide our Nation's economy with a necessary boost; to the Committee on Finance.

#### ADDITIONAL COSPONSORS

S. 267

At the request of Mr. AKAKA, the name of the Senator from Massachusetts (Mr. KENNEDY) was added as a cosponsor of S. 267, a bill to amend the Packers and Stockyards Act of 1921, to make it unlawful for any stockyard owner, market agency, or dealer to transfer or market nonambulatory livestock, and for other purposes.

S. 612

At the request of Mr. FEINGOLD, the name of the Senator from Arkansas (Mrs. LINCOLN) was added as a cosponsor of S. 612, a bill to amend title 38, United States Code, to require the Secretary of Veterans Affairs to develop and implement an annual plan for outreach regarding veterans benefits, and for other purposes.

S. 673

At the request of Mr. HAGEL, the name of the Senator from Georgia (Mr. CLELAND) was added as a cosponsor of S. 673, a bill to establish within the executive branch of the Government an interagency committee to review and coordinate United States nonproliferation efforts in the independent states of the former Soviet Union.

S. 804

At the request of Mrs. FEINSTEIN, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 804, a bill to amend title 49, United States Code, to require phased increases in the fuel efficiency standards applicable to light trucks; to re-

quired fuel economy standards for automobiles up to 10,000 pounds gross vehicle weight; to raise the fuel economy of the Federal fleet of vehicles, and for other purposes.

S. 839

At the request of Mrs. HUTCHISON, the name of the Senator from Delaware (Mr. CARPER) was added as a cosponsor of S. 839, a bill to amend title XVIII of the Social Security Act to increase the amount of payment for inpatient hospital services under the medicare program and to freeze the reduction in payments to hospitals for indirect costs of medical education.

S. 926

At the request of Mr. HARKIN, the names of the Senator from New Hampshire (Mr. SMITH), the Senator from Virginia (Mr. ALLEN), the Senator from Massachusetts (Mr. KENNEDY), the Senator from Michigan (Mr. LEVIN), and the Senator from Massachusetts (Mr. KERRY) were added as cosponsors of S. 926, a bill to prohibit the importation of any article that is produced, manufactured, or grown in Burma.

S. 1140

At the request of Mr. HATCH, the name of the Senator from Missouri (Mrs. CARNAHAN) was added as a cosponsor of S. 1140, a bill to amend chapter 1 of title 9, United States Code, to provide for greater fairness in the arbitration process relating to motor vehicle franchise contracts.

S. 1209

At the request of Mr. BINGAMAN, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 1209, a bill to amend the Trade Act of 1974 to consolidate and improve the trade adjustment assistance programs, to provide community-based economic development assistance for trade-affected communities, and for other purposes.

S. 1258

At the request of Mr. DEWINE, the name of the Senator from Oregon (Mr. SMITH) was added as a cosponsor of S. 1258, a bill to improve academic and social outcomes for teenage youth.

S. 1482

At the request of Mr. HARKIN, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 1482, a bill to consolidate and revise the authority of the Secretary of Agriculture relating to protection of animal health.

S. 1499

At the request of Mr. KERRY, the name of the Senator from Nevada (Mr. REID) was added as a cosponsor of S. 1499, a bill to provide assistance to small business concerns adversely impacted by the terrorist attacks perpetrated against the United States on September 11, 2001, and for other purposes.

S. 1500

At the request of Mr. SMITH of New Hampshire, his name was added as a cosponsor of S. 1500, a bill to amend the

Internal Revenue Code of 1986 to provide tax and other incentives to maintain a vibrant travel and tourism industry, to keep working people working, and to stimulate economic growth, and for other purposes.

S. 1572

At the request of Mr. SANTORUM, his name was added as a cosponsor of S. 1572, a bill to endorse the vision of further enlargement of the NATO Alliance articulated by President George W. Bush on June 15, 2001, and by former President William J. Clinton on October 22, 1996, and for other purposes.

S. 1578

At the request of Mr. DORGAN, the names of the Senator from South Dakota (Mr. JOHNSON) and the Senator from Louisiana (Mr. BREAUX) were added as cosponsors of S. 1578, a bill to preserve the continued viability of the United States travel industry.

S. 1617

At the request of Mrs. CLINTON, her name was added as a cosponsor of S. 1617, a bill to amend the Workforce Investment Act of 1998 to increase the hiring of firefighters, and for other purposes.

S. 1655

At the request of Mr. BIDEN, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 1655, a bill to amend title 18, United States Code, to prohibit certain interstate conduct relating to exotic animals.

S. 1678

At the request of Mr. MCCAIN, the name of the Senator from Nebraska (Mr. NELSON) was added as a cosponsor of S. 1678, a bill to amend the Internal Revenue Code of 1986 to provide that a member of the uniformed services or the Foreign Service shall be treated as using a principal residence while away from home on qualified official extended duty in determining the exclusion of gain from the sale of such residence.

S. 1680

At the request of Mr. WELLSTONE, the names of the Senator from Vermont (Mr. LEAHY) and the Senator from New Hampshire (Mr. GREGG) were added as cosponsors of S. 1680, a bill to amend the Soldiers' and Sailors' Civil Relief Act of 1940 to provide that duty of the National Guard mobilized by a State in support of Operation Enduring Freedom or otherwise at the request of the President shall qualify as military service under that Act.

S. 1707

At the request of Mr. SMITH of New Hampshire, his name was added as a cosponsor of S. 1707, a bill to amend title XVIII of the Social Security Act to specify the update for payments under the medicare physician fee schedule for 2002 and to direct the Medicare Payment Advisory Commission to conduct a study on replacing the use of the sustainable growth rate as a factor in determining such update in subsequent years.

At the request of Mr. JEFFORDS, the names of the Senator from Maryland (Ms. MIKULSKI), the Senator from Ohio (Mr. VOINOVICH), and the Senator from New Jersey (Mr. CORZINE) were added as cosponsors of S. 1707, *supra*.

S. 1717

At the request of Mr. DOMENICI, the names of the Senator from New Jersey (Mr. CORZINE) and the Senator from Delaware (Mr. CARPER) were added as cosponsors of S. 1717, a bill to provide for a payroll tax holiday.

S. 1745

At the request of Mrs. LINCOLN, the names of the Senator from Minnesota (Mr. WELLSTONE) and the Senator from Georgia (Mr. MILLER) were added as cosponsors of S. 1745, a bill to delay until at least January 1, 2003, any changes in medicaid regulations that modify the medicaid upper payment limit for non-State Government-owned or operated hospitals.

S. RES. 109

At the request of Mr. REID, the names of the Senator from Virginia (Mr. ALLEN), the Senator from South Carolina (Mr. HOLLINGS), the Senator from Oklahoma (Mr. INHOFE), the Senator from South Dakota (Mr. JOHNSON), the Senator from Massachusetts (Mr. KENNEDY), the Senator from Michigan (Mr. LEVIN), the Senator from New Jersey (Mr. TORRICELLI), and the Senator from Ohio (Mr. VOINOVICH) were added as cosponsors of S. Res. 109, a resolution designating the second Sunday in the month of December as "National Children's Memorial Day" and the last Friday in the month of April as "Children's Memorial Flag Day."

S. RES. 185

At the request of Mr. ALLEN, the name of the Senator from New Hampshire (Mr. SMITH) was added as a cosponsor of S. Res. 185, a resolution recognizing the historical significance of the 100th anniversary of Korean immigration to the United States.

AMENDMENT NO. 2157

At the request of Mr. MCCAIN, the names of the Senator from Nebraska (Mr. NELSON) and the Senator from Connecticut (Mr. DODD) were added as cosponsors of amendment No. 2157 intended to be proposed to H.R. 3090, a bill to provide tax incentives for economic recovery.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. GRAHAM (for himself and Mrs. LINCOLN):

S. 1755. A bill to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services and Foreign Service, and other employees, in determining the exclusion of gain from the sale of a principal residence; to the Committee on Finance.

Mr. GRAHAM. Mr. President, I along with Senator LINCOLN am proud to sponsor this bill to allow members of the military service, Foreign Service,

and employees serving on assignment abroad to qualify for the same tax relief on the profit generated when they sell their main residence as other Americans. This bill does not create a new tax benefit, it merely modifies current law to exclude the time living abroad when calculating the number of years the homeowner has lived in their primary residence. This bill will treat members of the military, foreign service officers and civilians living abroad fairly, by treating them like all other Americans.

The Taxpayer Relief Act of 1997 gives taxpayers who sell their principal residence a much-needed tax break. Prior to the 1997 act, taxpayers received a one-time exclusion on the profit they made when they sold their principal residence, but the taxpayer had to be at least 55 years old and live in the residence for two of the five years preceding the sale. This provision primarily benefited older Americans, while not providing any relief to younger taxpayers and their families.

The 1997 act corrected this flaw. Now, a taxpayer who sells his or her principal residence is not taxed on the first \$250,000 of profit from the sale. Joint files are not taxed on the first \$500,000 of profit they make from selling their principal residence. The taxpayer must meet two requirements to qualify for this tax relief: One, they must own the home for at least two of the five years preceding the sale; and two, they must live in the home as their main home for at least two of the last five years.

Unfortunately, the second part of this eligibility text unintentionally and unfairly prohibits men and women in the Armed Forces, Foreign Service, and U.S. employees working abroad from qualifying for this beneficial tax relief. This was not the intent of the 1997 Taxpayer Relief Act of 1997.

This bill remedies the inequality in the 1997 law. The bill amends the Internal Revenue Code so that military members, Foreign Service members, and U.S. employees working abroad are not penalized by suspending the five-year determination period. The member is still required to own and live in the home for at least two years. This change was previously passed by Congress as part of the 1999 Taxpayer Relief and Refund Act, which was vetoed by President Clinton for unrelated reasons.

The 1997 home sale provision unintentionally discourages home ownership for U.S. members serving abroad which is bad fiscal policy. Home ownership has numerous benefits for communities and individual homeowners. Owning a home provides Americans with a sense of community and adds stability to our nation's neighborhoods. Home ownership also generated valuable property taxes for our nation's communities.

We cannot afford to discourage U.S. citizens from working and living abroad by penalizing them with higher taxes merely because they are doing