

S. 949. A bill for the relief of Zhengfu Ge; to the Committee on the Judiciary.

By Mr. SMITH of New Hampshire (for himself and Mr. REID):

S. 950. A bill to amend the Clean Air Act to address problems concerning methyl tertiary butyl ether, and for other purposes; to the Committee on Environment and Public Works.

By Ms. SNOWE (for herself, Mr. KERRY, Mr. MCCAIN, Mr. HOLLINGS, Mr. BREAUX, Mr. LOTT, Mr. MURKOWSKI, and Mr. DEWINE):

S. 951. A bill to authorize appropriations for the Coast Guard, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. GREGG (for himself, Mr. KENNEDY, Mr. DEWINE, and Mr. BAYH):

S. 952. A bill to provide collective bargaining rights for public safety officers employed by States or their political subdivisions; to the Committee on Health, Education, Labor, and Pensions.

By Mr. MCCONNELL (for himself, Mr. SCHUMER, Mr. TORRICELLI, Mr. BROWNBACK, Mr. ALLARD, Mr. AKAKA, Mr. ALLEN, Mr. BAYH, Mr. BENNETT, Mrs. BOXER, Mr. BUNNING, Mr. BREAUX, Mr. BURNS, Ms. CANTWELL, Mr. CAMPBELL, Mr. CHAFEE, Mr. CLELAND, Ms. COLLINS, Mrs. CLINTON, Mr. CRAIG, Mr. CONRAD, Mr. CRAPO, Mr. CORZINE, Mr. DEWINE, Mr. DASCHLE, Mr. DOMENICI, Mr. DAYTON, Mr. ENSIGN, Mr. DURBIN, Mr. ENZI, Mr. EDWARDS, Mr. FRIST, Mr. GRAHAM, Mr. GRAMM, Mr. INOUE, Mr. GREGG, Mr. JOHNSON, Mr. HATCH, Mr. KENNEDY, Mr. HELMS, Mr. KERRY, Mrs. HUTCHISON, Mr. KOHL, Mr. JEFFORDS, Ms. LANDRIEU, Mr. LOTT, Mr. LEAHY, Mr. LUGAR, Ms. MIKULSKI, Mr. NELSON of Nebraska, Mr. MURKOWSKI, Mr. NELSON of Florida, Mr. ROBERTS, Mr. ROCKEFELLER, Mr. SANTORUM, Mr. WELLSTONE, Mr. SESSIONS, Mr. SHELBY, Mr. SMITH of New Hampshire, Mr. SMITH of Oregon, Mr. SPECTER, Mr. STEVENS, Mr. THOMAS, Mr. THOMPSON, Mr. WARNER, Mrs. CARNAHAN, Mr. THURMOND, and Mr. GRASSLEY):

S. 953. A bill to establish a Blue Ribbon Study Panel and an Election Administration Commission to study voting procedures and election administration, to provide grants to modernize voting procedures and election administration, and for other purposes; to the Committee on Rules and Administration.

By Mr. TORRICELLI (for himself and Mr. CORZINE):

S. 954. A bill to amend title XVIII of the Social Security Act to provide that geographic reclassifications of hospitals from one urban area to another urban area do not result in lower wage indexes in the urban area in which the hospital was originally classified; to the Committee on Finance.

By Mr. KENNEDY (for himself, Mr. GRAHAM, Mr. LEAHY, Mr. KERRY, Mr. WELLSTONE, Mr. DODD, Mr. INOUE, Mr. DURBIN, Mr. FEINGOLD, and Mr. AKAKA):

S. 955. A bill to amend the Immigration and Nationality Act to modify restrictions added by the Illegal Immigration Reform and Immigration Responsibility Act of 1996; to the Committee on the Judiciary.

By Mr. CORZINE:

S. 956. A bill to amend title 23, United States Code, to promote the use of safety belts and child restraint systems by children, and for other purposes; to the Committee on Environment and Public Works.

By Mr. WELLSTONE (for himself, Mr. DAYTON, Mr. BYRD, and Ms. STABENOW):

S. 957. A bill to provide certain safeguards with respect to the domestic steel industry; to the Committee on Finance.

By Mr. REID (for himself and Mr. ENSIGN):

S. 958. A bill to provide for the use and distribution of the funds awarded to the Western Shoshone identifiable group under Indian Claims Commission Docket Numbers 326-A-1, 326-A-3, 326-K, and for other purposes; to the Committee on Indian Affairs.

By Mr. BAUCUS:

S. 959. A bill to amend title 49, United States Code, to authorize the Secretary of Transportation to consider the impact of severe weather conditions on Montana's aviation public and establish regulatory distinctions consistent with those applied to the State of Alaska; to the Committee on Commerce, Science, and Transportation.

By Mr. BINGAMAN (for himself, Mr. CRAIG, Mr. COCHRAN, Ms. COLLINS, Mr. DASCHLE, Mr. DORGAN, Mr. ENSIGN, Mrs. MURRAY, Ms. STABENOW, and Mr. WARNER):

S. 960. A bill to amend title XVIII of the Social Security Act to expand coverage of medical nutrition therapy services under the medicare program for beneficiaries with cardiovascular diseases; to the Committee on Finance.

By Mrs. BOXER:

S. 961. A bill to promote research to identify and evaluate the health effects of breast implants; to ensure that women receive accurate information about such implants and to encourage the Food and Drug Administration to thoroughly review the implant manufacturers' standing with the agency; to the Committee on Health, Education, Labor, and Pensions.

By Mr. HUTCHINSON:

S. 962. A bill to preserve open competition and Federal Government neutrality towards the labor relations of Federal Government contractors on Federal and federally funded construction projects; to the Committee on Governmental Affairs.

By Mr. DURBIN:

S. 963. A bill for the relief of Ana Esparza and Maria Munoz; to the Committee on the Judiciary.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. CLELAND (for himself, Mr. MCCAIN, Mr. LEVIN, Mrs. HUTCHISON, Mr. BIDEN, Mr. JEFFORDS, Ms. LANDRIEU, Mr. BENNETT, Mr. MILLER, Mrs. MURRAY, Mr. JOHNSON, Mrs. CARNAHAN, Mr. DAYTON, Mr. CONRAD, Mr. KENNEDY, Mr. DURBIN, Mr. HATCH, Mrs. CLINTON, Mr. SESSIONS, Mr. ALLEN, and Mr. NELSON of Nebraska):

S. Res. 94. A resolution expressing the sense of the Senate to designate May 28, 2001, as a special day for recognizing the members of the Armed Forces who have been killed in hostile action since the end of the Vietnam War; considered and agreed to.

By Mr. LEVIN (for himself and Mr. VOINOVICH):

S. Con. Res. 43. A concurrent resolution expressing the sense of the Senate regarding the Republic of Korea's ongoing practice of limiting United States motor vehicles access to its domestic market; to the Committee on Finance.

ADDITIONAL COSPONSORS

S. 29

At the request of Mr. BOND, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 29, a bill to amend the Internal Revenue Code of 1986 to allow a deduction for 100 percent of the health insurance costs of self-employed individuals.

S. 37

At the request of Mr. LUGAR, the name of the Senator from Alaska (Mr. MURKOWSKI) was added as a cosponsor of S. 37, a bill to amend the Internal Revenue Code of 1986 to provide for a charitable deduction for contributions of food inventory.

S. 41

At the request of Mr. HATCH, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 41, a bill to amend the Internal Revenue Code of 1986 to permanently extend the research credit and to increase the rates of the alternative incremental credit.

S. 155

At the request of Mr. BINGAMAN, the name of the Senator from Nevada (Mr. REID) was added as a cosponsor of S. 155, a bill to amend title 5, United States Code, to eliminate an inequity in the applicability of early retirement eligibility requirements to military reserve technicians.

S. 170

At the request of Mr. REID, the names of the Senator from Utah (Mr. BENNETT) and the Senator from New York (Mr. SCHUMER) were added as cosponsors of S. 170, a bill to amend title 10, United States Code, to permit retired members of the Armed Forces who have a service-connected disability to receive both military retired pay by reason of their years of military service and disability compensation from the Department of Veterans Affairs for their disability.

S. 217

At the request of Mr. SCHUMER, the name of the Senator from Vermont (Mr. LEAHY) was added as a cosponsor of S. 217, a bill to amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income, and for other purposes.

S. 281

At the request of Mr. HAGEL, the names of the Senator from Rhode Island (Mr. CHAFEE) and the Senator from Indiana (Mr. BAYH) were added as cosponsors of S. 281, a bill to authorize the design and construction of a temporary education center at the Vietnam Veterans Memorial.

S. 291

At the request of Mr. THOMPSON, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 291, a bill to amend the Internal Revenue Code of 1986 to allow a deduction for State and local sales taxes in lieu of State and local income taxes

and to allow the State and local income tax deduction against the alternative minimum tax.

S. 410

At the request of Mr. CRAPO, the name of the Senator from Delaware (Mr. BIDEN) was added as a cosponsor of S. 410, a bill to amend the Violence Against Women Act of 2000 by expanding legal assistance for victims of violence grant program to include assistance for victims of dating violence.

S. 452

At the request of Mr. MURKOWSKI, the names of the Senator from Missouri (Mr. BOND) and the Senator from Colorado (Mr. CAMPBELL) were added as cosponsors of S. 452, a bill to amend title XVIII of the Social Security Act to ensure that the Secretary of Health and Human Services provides appropriate guidance to physicians, providers of services, and ambulance providers that are attempting to properly submit claims under the medicare program to ensure that the Secretary does not target inadvertent billing errors.

At the request of Mr. ALLARD, his name was added as a cosponsor of S. 452, *supra*.

S. 494

At the request of Mr. FRIST, the names of the Senator from North Carolina (Mr. HELMS) and the Senator from New York (Mrs. CLINTON) were added as cosponsors of S. 494, a bill to provide for a transition to democracy and to promote economic recovery in Zimbabwe.

S. 572

At the request of Mr. CHAFEE, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 572, a bill to amend title XIX of the Social Security Act to extend modifications to DSH allotments provided under the Medicare, Medicaid, and SCHIP Benefits Improvement and Protection Act of 2000.

S. 596

At the request of Mr. BINGAMAN, the names of the Senator from Connecticut (Mr. LIEBERMAN) and the Senator from Minnesota (Mr. DAYTON) were added as cosponsors of S. 596, a bill to amend the Internal Revenue Code of 1986 to provide tax incentives to encourage the production and use of efficient energy sources, and for other purposes.

S. 597

At the request of Mr. BINGAMAN, the names of the Senator from Connecticut (Mr. LIEBERMAN) and the Senator from Minnesota (Mr. DAYTON) were added as cosponsors of S. 597, a bill to provide for a comprehensive and balanced national energy policy.

S. 656

At the request of Mr. REED, the name of the Senator from Nebraska (Mr. HAGEL) was added as a cosponsor of S. 656, a bill to provide for the adjustment of status of certain nationals of Liberia to that of lawful permanent residence.

S. 657

At the request of Mr. LUGAR, the names of the Senator from Wyoming

(Mr. THOMAS), the Senator from Kansas (Mr. ROBERTS), the Senator from Georgia (Mr. MILLER), and the Senator from Idaho (Mr. CRAPO) were added as cosponsors of S. 657, a bill to authorize funding for the National 4-H Program Centennial Initiative.

S. 661

At the request of Mr. THOMPSON, the name of the Senator from Idaho (Mr. CRAIG) was added as a cosponsor of S. 661, a bill to amend the Internal Revenue Code of 1986 to repeal the 4.3-cent motor fuel exercise taxes on railroads and inland waterway transportation which remain in the general fund of the Treasury.

S. 677

At the request of Mr. HATCH, the names of the Senator from Maine (Ms. COLLINS) and the Senator from Nebraska (Mr. NELSON) were added as cosponsors of S. 677, a bill to amend the Internal Revenue Code of 1986 to repeal the required use of certain principal repayments on mortgage subsidy bond financing to redeem bonds, to modify the purchase price limitation under mortgage subsidy bond rules based on median family income, and for other purposes.

At the request of Mr. BREAUX, the name of the Senator from South Carolina (Mr. HOLLINGS) was added as a cosponsor of S. 677, *supra*.

S. 686

At the request of Mrs. LINCOLN, the names of the Senator from Massachusetts (Mr. KERRY) and the Senator from Arkansas (Mr. HUTCHINSON) were added as cosponsors of S. 686, a bill to amend the Internal Revenue Code of 1986 to provide a credit against tax for energy efficient appliances.

S. 694

At the request of Mr. LEAHY, the name of the Senator from Virginia (Mr. ALLEN) was added as a cosponsor of S. 694, a bill to amend the Internal Revenue Code of 1986 to provide that a deduction equal to fair market value shall be allowed for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor.

S. 697

At the request of Mr. HATCH, the name of the Senator from South Carolina (Mr. THURMOND) was added as a cosponsor of S. 697, a bill to modernize the financing of the railroad retirement system and to provide enhanced benefits to employees and beneficiaries.

S. 742

At the request of Mr. GRASSLEY, the name of the Senator from Hawaii (Mr. AKAKA) was added as a cosponsor of S. 742, a bill to provide for pension reform, and for other purposes.

S. 776

At the request of Mr. BINGAMAN, the names of the Senator from South Dakota (Mr. DASCHLE) and the Senator from Arkansas (Mrs. LINCOLN) were added as cosponsors of S. 776, a bill to

amend title XIX of the Social Security Act to increase the floor for treatment as an extremely low DSH State to 3 percent in fiscal year 2002.

S. 781

At the request of Mr. AKAKA, the name of the Senator from North Dakota (Mr. CONRAD) was added as a cosponsor of S. 781, a bill to amend section 3702 of title 38, United States Code, to extend the authority for housing loans for members of the Selected Reserve.

S. 788

At the request of Mr. SCHUMER, the name of the Senator from New York (Mrs. CLINTON) was added as a cosponsor of S. 788, a bill to amend the Public Health Service Act to establish a National Organ and Tissue Donor Registry that works in conjunction with State organ and tissue donor registries, to create a public-private partnership to launch an aggressive outreach and education campaign about organ and tissue donation and the Registry, and for other purposes.

S. 830

At the request of Mr. CHAFEE, the names of the Senator from South Dakota (Mr. DASCHLE) and the Senator from Massachusetts (Mr. KENNEDY) were added as cosponsors of S. 830, a bill to amend the Public Health Service Act to authorize the Director of the National Institute of Environmental Health Sciences to make grants for the development and operation of research centers regarding environmental factors that may be related to the etiology of breast cancer.

S. 836

At the request of Mr. CRAIG, the name of the Senator from Alaska (Mr. MURKOWSKI) was added as a cosponsor of S. 836, a bill to amend part C of title XI of the Social Security Act to provide for coordination of implementation of administrative simplification standards for health care information.

S. 850

At the request of Mr. CHAFEE, the name of the Senator from New Jersey (Mr. CORZINE) was added as a cosponsor of S. 850, a bill to expand the Federal tax refund intercept program to cover children who are not minors.

S. 852

At the request of Mrs. FEINSTEIN, the name of the Senator from New Jersey (Mr. CORZINE) was added as a cosponsor of S. 852, a bill to support the aspirations of the Tibetan people to safeguard their distinct identity.

S. 856

At the request of Mr. KERRY, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 856, a bill to reauthorize the Small Business Technology Transfer Program, and for other purposes.

S. 866

At the request of Mr. REID, the name of the Senator from West Virginia (Mr. BYRD) was added as a cosponsor of S. 866, a bill to amend the Public Health

Service Act to provide for a national media campaign to reduce and prevent underage drinking in the United States.

S. 906

At the request of Mr. ENZI, the names of the Senator from Idaho (Mr. CRAIG), the Senator from Wyoming (Mr. THOMAS), the Senator from Alaska (Mr. MURKOWSKI), and the Senator from Alabama (Mr. SESSIONS) were added as cosponsors of S. 906, a bill to provide for protection of gun owner privacy and ownership rights, and for other purposes.

S. RES. 90

At the request of Mr. GRAHAM, the name of the Senator from Virginia (Mr. ALLEN) was added as a cosponsor of S. Res. 90, a resolution designating June 3, 2001, as "National Child's Day."

S. CON. RES. 34

At the request of Mr. CAMPBELL, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. Con. Res. 34, a concurrent resolution congratulating the Baltic nations of Estonia, Latvia, and Lithuania on the tenth anniversary of the reestablishment of their full independence.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BOND:

S. 945. A bill to amend the Internal Revenue Code of 1986 to repeal the recognition of capital gain rule for home offices; to the Committee on Finance.

Mr. BOND. Mr. President, in 1997 Congress made an important change in the tax code for small businesses by restoring the home-office deduction. That change opened the door for millions of Americans to operate successful small businesses from their homes. Now the home-based financial planner or landscape can use an extra bedroom or a basement to conduct her business without the cost of commercial office space. In many cases, these home offices also allow today's entrepreneurs to spend more time with their family by avoiding the added time and expense of day-care and commuting.

With the restoration of the home-office deduction, however, came a significant new complexity for home-based businesses, depreciation recapture. If a home-based medical transcriber elects to claim the home-office deduction, she will deduct the expenses relating to her home office, such as a portion of her home-owners insurance, utilities, repairs, and maintenance. She is also entitled to depreciate a portion of the cost of her house relating to the home office. But there is a big catch. When the home-based business owner sells her home, she must recapture all of the depreciation deductions and pay income taxes on them, even though her house qualifies for the exclusion from tax for the sale of a principal residence.

The specter of depreciation recapture has several significant ramifications.

First, it requires additional record-keeping for home-based business owners, on top of the enormous burdens that the tax code already imposes on a small business. Second, when the home-based business owner decides to sell his home, he must struggle with the complexities of calculating the depreciation recapture or, as is too often the case, he must hire a costly tax professional to undertake the calculations and prepare the required tax forms.

Additionally, the depreciation-recapture requirement creates a disincentive for home-based business owners to claim the home-office deduction in the first place. In fact, I have heard from accountants and tax advisors in my home State of Missouri that they frequently advise their clients to forego the home-office deduction simply to avoid the recordkeeping and complexities associated with recapturing the depreciation. That is clearly not what Congress intended when it restored the home-office deduction in 1997.

In light of this problem, I rise today to introduce the "Home-Office Deduction Simplification Act of 2001." This bill simply repeals the depreciation-recapture requirement and the disincentive for home-based businesses to utilize the home-office deduction. At a time when the Nation's small businesses are feeling real pain from the current economic slow down, this bill will provide real relief, not only when they sell their homes, but today by giving them the benefit of the home-office deduction that Congress intended.

It is my pleasure to be working with Congressman DONALD MANZULLO, Chairman of the House Committee on Small Business, to raise this issue in both Chambers. I urge my colleagues in the Senate to support this legislation and make the home-office deduction as simple and accessible as possible. Our home-based businesses across the nation deserve nothing less.

I ask unanimous consent that the text of the bill and a description of its provisions be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

S. 945

[Data not available at time of printing.]

HOME-OFFICE DEDUCTION SIMPLIFICATION ACT OF 2001—DESCRIPTION OF PROVISIONS

The bill repeals section 121(d)(6) of the Internal Revenue Code. Currently, this provision requires individuals who claim depreciation deductions with respect to a home-office to recapture such deductions upon the sale of their home. As a result, the amount of the recaptured depreciation deductions is subject to income taxation without the benefit of the income-tax exclusion for the sale of a principal residence or the capital-gains tax rates in cases where the exclusion does not apply.

By repealing the depreciation-recapture requirement, the bill eliminates the paperwork and compliance burdens that frequently prevent home-based

business owners from claiming the home-office deduction. The bill will be effective for sales or exchanges of homes occurring after December 31, 2000.

By Ms. SNOWE (for herself, Ms. MIKULSKI, and Mr. HARKIN):

S. 946. A bill to establish an Office on Women's Health within the Department of Health and Human Services; to the Committee on Health, Education, Labor, and Pensions.

Ms. SNOWE. Mr. President, I rise today to introduce the Women's Health Office Act of 2001 and I am pleased to be joined on this legislation by my friends and colleagues Senators MIKULSKI and HARKIN. Companion legislation to this bill has been introduced in the House by Congresswomen CONNIE MORELLA and CAROLYN MALONEY.

The Women's Health Office Act of 2001 provides permanent authorization for Offices of Women's Health in five Federal agencies: the Department of Health and Human Services, HHS; the Centers for Disease Control and Prevention, CDC; the Agency for Health Care Research and Quality, AHRQ; the Health Resources and Services Administration, HRSA; and the Food and Drug Administration, FDA.

Currently, only two women's health offices in the Federal Government have statutory authorization: the Office of Research on Women's Health at the National Institutes of Health, NIH, and the Office for Women's Services within the Substance Abuse and Mental Health Services Administration, SAMHSA.

For too many years, women's health care needs were ignored or poorly understood, and women were systematically excluded from important health research. One famous medical study on breast cancer examined hundreds of men. Another federally funded study examined the ability of aspirin to prevent heart attacks in 20,000 medical doctors, all of whom were men, despite the fact that heart disease is a leading cause of death among women.

Today, Members of Congress and the American public understand the importance of ensuring that both genders benefit equally from medical research and health care services.

Throughout my tenure in the House and Senate, I have worked hard to expose and eliminate this health care gender gap and improve women's access to affordable, quality health services. As coauthors of the Congressional Caucus for Women's Issues, CCWI, Representative Pat Schroeder and I, along with Representative Henry Waxman, called for a GAO investigation, in the beginning of 1990, into the inclusion of women and minorities in medical research at the National Institutes of Health.

This study documented the widespread exclusion of women from medical research, and spurred the Caucus to introduce the first Women's Health