

year ending before the taxable year in which the wounds or injury were incurred.

“(2) EXCEPTION.—Paragraph (1) shall not apply to an individual whom the Secretary determines was a perpetrator of any such terrorist attack.”.

(b) CONFORMING AND CLERICAL AMENDMENTS.—

(1) The heading of section 692 of such Code is amended to read as follows:

**“SEC. 692. INCOME TAXES OF MEMBERS OF ARMED FORCES ON DEATH AND VICTIMS OF CERTAIN TERRORIST ATTACKS.”.**

(2) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 of such Code is amended to read as follows:

“Sec. 692. Income taxes of members of Armed Forces on death and victims of certain terrorist attacks.”.

(3) Section 5(b)(1) of such Code is amended by inserting “and victims of certain terrorist attacks” after “on death”.

(4) Section 6013(f)(2)(B) of such Code is amended by inserting “and victims of certain terrorist attacks” after “on death”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending on or after September 11, 2001.

### SEC. 3. RELIEF FROM ADDITIONAL ESTATE TAX.

(a) IN GENERAL.—Section 2201 of the Internal Revenue Code of 1986 is amended—

(1) in the first sentence by inserting “(a) IN GENERAL.—” before “The additional estate tax”, and

(2) by adding at the end the following:

“(b) VICTIMS OF CERTAIN TERRORIST ATTACKS.—The additional estate tax shall not apply to the transfer of the taxable estate of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on September 11, 2001. The preceding sentence shall not apply with respect to any individual whom the Secretary determines was a perpetrator of any such terrorist attack.”.

(b) CLERICAL AMENDMENTS.—

(1) The heading of section 2201 of such Code is amended to read as follows:

**“SEC. 2201. COMBAT ZONE-RELATED DEATHS OF MEMBERS OF THE ARMED FORCES AND DEATHS OF VICTIMS OF CERTAIN TERRORIST ATTACKS.”.**

(2) The item relating to section 2201 in the table of sections for subchapter C of chapter 11 of such Code is amended to read as follows:

“Sec. 2201. Combat zone-related deaths of members of the Armed Forces and deaths of victims of certain terrorist attacks.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying on or after September 11, 2001.

### VICTIMS OF TERRORISM RELIEF ACT OF 2001— EXPLANATION OF PROVISIONS

**Death Tax Relief.**—Section 2201 of the Internal Revenue Code currently provides an estate tax reduction for members of the armed forces who are killed while serving in a combat zone or who die as a result of injuries suffered while serving in a combat zone. The provision reduces estate tax liability by more than half.

The bill would extend this estate tax treatment to individuals who were killed as a result of the September 11 terrorist attack or who dies as a result of injuries suffered from that attack.

**Income Tax Relief.**—Section 692(c) of the Internal Revenue Code currently exempts Federal military and civilian employees from paying Federal income taxes in the

year of their death if they die during (or as a result of injuries suffered in) a military or terrorist act outside of the United States.

The bill would extend this Federal income tax relief to individuals who died as a result of the September 11 terrorist attack or who die from injuries suffered as a result of that attack.

**Relief for Airline Payments to Passengers.**—The bill would clarify that the \$25,000 per passenger payments made by United Airline will be exempt from Federal income taxes, if such a clarification is needed. Any similar payments made by American Airlines would receive similar treatment.

**Exempt FEMA Assistance Payments from Tax.**—The bill would ensure that FEMA assistance payments are exempt from federal income tax.

### STATEMENTS ON SUBMITTED RESOLUTIONS

SENATE CONCURRENT RESOLUTION 66—TO EXPRESS THE SENSE OF THE CONGRESS THAT THE PUBLIC SAFETY OFFICER MEDAL OF VALOR SHOULD BE AWARDED TO PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY IN THE AFTERMATH OF THE TERRORIST ATTACKS OF SEPTEMBER 11, 2001

Mr. STEVENS (for himself, Mr. CARPER, and Mr. LIEBERMAN) submitted the following concurrent resolution, which was ordered held at the desk.

S. CON. RES. 66

Whereas the Public Safety Officer Medal of Valor Act of 2001 (Public Law 107-12, 115 Stat. 20)—

(A) allows the President to award, and present in the name of Congress, a Medal of Valor to a public safety officer cited by the Attorney General of the United States, upon the recommendation of the Medal of Valor Review Board, for extraordinary valor above and beyond the call of duty; and

(B) provides that the Public Safety Officer Medal of Valor shall be the highest national award for valor by a public safety officer;

Whereas on September 11, 2001, terrorists hijacked and destroyed 4 civilian aircraft, crashing 2 of the planes into the towers of the World Trade Center in New York City, and a third into the Pentagon in suburban Washington, DC;

Whereas thousands of innocent Americans were killed or injured as a result of these attacks, including rescue workers, police officers, and firefighters at the World Trade Center and at the Pentagon;

Whereas these attacks destroyed both towers of the World Trade Center, as well as adjacent buildings, and seriously damaged the Pentagon;

Whereas police officers, firefighters, public safety officers, and medical response crews were thrown into extraordinarily dangerous situations, responding to these horrendous events and acting heroically, without concern for their own safety, trying to help and to save as many of the lives of others as possible in the impact zones, in spite of the clear danger to their own lives; and

Whereas these attacks were by far the deadliest terrorist attacks ever launched against the United States: Now, therefore, be it

*Resolved by the Senate (the House of Representatives concurring), That it is the sense of Congress that—*

(1) because of the tragic events of September 11, 2001, the limit on the number of

Public Safety Officer Medals of Valor should be waived, and a medal should be awarded under the Public Safety Officer Medal of Valor Act of 2001 to any public safety officer, as defined in that Act, who was killed in the line of duty; and

(2) the Medal of Valor Review Board should give strong consideration to the acts of bravery by other public safety officers in responding to these events.

Mr. STEVENS. Mr. President, yesterday Senator INOUE and I went to New York City to visit the disaster area. It was an experience I shall never forget. We had the cooperation of the New York National Guard, which flew us in a helicopter over the area of the World Trade Center, and then met Mayor Giuliani on the ground and visited the disaster scene.

Today, I have come to this Chamber to introduce a Senate concurrent resolution. This resolution would express the sense of the Congress that the Public Safety Officers Medal of Valor should be awarded to public safety officers killed in the line of duty in the aftermath of the terrorist attacks of September 11, 2001.

It is with a sad heart that I introduce this resolution, for once again America has seen some of our finest go into harm's way to help those they are sworn to protect and serve. Many of these firefighters, police officers, and public safety officers gave their lives. They made the ultimate sacrifice for our country in the service of their fellow Americans.

Without regard for their own safety, firefighters, police officers, port authority officers, rescue personnel, and others rushed into the World Trade Center and the Pentagon to help in the rescue of workers in those buildings. Senator INOUE and I visited the Pentagon the day before yesterday to view that site.

Many of these people gave their lives in helping those they sought to rescue. The truly heroic response of our public servants to these horrible and evil attacks on America and Americans should not go unnoticed, and we all know the acts will not go unpunished.

The Public Service Medal of Valor was created to recognize public safety officers who act with extraordinary valor above and beyond the call of duty and to recognize the protective service that goes often unnoticed in our daily lives.

In 1998, in the U.S. Capitol, Senators, Congressmen, tourists, and staff were reminded of the tremendous sacrifices that officers make every day when Officers Jacob Chestnut and John Gibson gave their lives defending the peace and defending our lives here in the Nation's Capitol.

Shortly after that tragic event, I introduced the Senate version of the Medal of Valor Act. The law allows for five medals to be awarded a year, but I believe it is important to recognize all those who lost their lives on September 11, 2001, in the horrendous attacks in New York City and the Pentagon. They deserve consideration under this law.

When President Bush signed the Public Safety Medal of Valor Act into law on May 30 of this year, 28 of our colleagues were cosponsors of the Senate version.

It is my hope that they and others in the Senate will join in recognizing the heroic acts of all our public safety officers killed in the line of duty in the aftermath of these terrorist attacks of September 11 of this year by cosponsoring this resolution and helping to get it passed.

I ask the concurrent resolution remain at the desk so those who wish to cosponsor can do so through tomorrow.

Is that request in order, Mr. President?

The PRESIDING OFFICER. The Chair is advised that doing so may delay referral of the bill.

Mr. STEVENS. It is my desire to have those who wish to be an original cosponsor have the opportunity to do so, and I ask the cooperation of the Parliamentarian to see how that can be worked out.

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

#### SENATE CONCURRENT RESOLUTION 67—PERMITTING THE CHAIRMAN OF THE COMMITTEE ON RULES AND ADMINISTRATION OF THE SENATE TO DESIGNATE ANOTHER MEMBER OF THE COMMITTEE TO SERVE ON THE JOINT COMMITTEE ON PRINTING IN PLACE OF THE CHAIRMAN

Mr. DODD submitted the following concurrent resolution; which was considered and agreed to:

S. CON. RES. 67

*Resolved by the Senate (the House of Representatives concurring), That effective for the One Hundred Seventh Congress, the Chairman of the Committee on Rules and Administration of the Senate may designate another member of the Committee to serve on the Joint Committee on Printing in place of the Chairman.*

#### SENATE CONCURRENT RESOLUTION 68—PROVIDING FOR MEMBERS ON THE PART OF THE SENATE OF THE JOINT COMMITTEE ON PRINTING AND THE JOINT COMMITTEE OF CONGRESS ON THE LIBRARY

Mr. DODD (for himself and Mr. MCCONNELL) submitted the following concurrent resolution; which was considered and agreed to:

S. CON. RES. 68

*Resolved, That the following named Members be, and they are hereby, elected members of the following joint committees of Congress:*

JOINT COMMITTEE ON PRINTING: Mr. Dayton, Mrs. Feinstein, Mr. Inouye, Mr. Cochran, and Mr. Santorum.

JOINT COMMITTEE OF CONGRESS ON THE LIBRARY: Mr. Dodd, Mr. Schumer, Mr. Dayton, Mr. Stevens, and Mr. Cochran.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 1570. Mr. DORGAN (for himself and Mr. CAMPBELL) proposed an amendment to the bill H.R. 2590, making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 2002, and for other purposes.

SA 1571. Mrs. FEINSTEIN (for herself and Mrs. HUTCHISON) submitted an amendment intended to be proposed by her to the bill H.R. 2590, supra; which was ordered to lie on the table.

SA 1572. Mr. KERRY (for himself, Mr. BOND, and Mr. DORGAN) submitted an amendment intended to be proposed by him to the bill H.R. 2590, supra; which was ordered to lie on the table.

SA 1573. Mr. MCCONNELL (for himself, Mr. BURNS, Mr. HUTCHINSON, Mr. SMITH of Oregon, and Mr. STEVENS) proposed an amendment to the bill H.R. 2590, supra.

SA 1574. Mr. DORGAN (for Mr. JOHNSON (for himself and Mr. SMITH of Oregon)) proposed an amendment to the bill H.R. 2590, supra.

SA 1575. Mr. DORGAN (for himself and Mr. CAMPBELL) proposed an amendment to the bill H.R. 2590, supra.

SA 1576. Mr. BINGAMAN (for himself and Mr. DOMENICI) proposed an amendment to the bill H.R. 2590, supra.

SA 1577. Mr. DORGAN (for Mr. CAMPBELL (for himself, Mr. FEINGOLD, Mr. GRASSLEY, and Mr. HARKIN)) proposed an amendment to the bill H.R. 2590, supra.

SA 1578. Mr. DORGAN (for Mr. KOHL) proposed an amendment to the bill H.R. 2590, supra.

SA 1579. Mr. DORGAN (for Mr. HOLLINGS) proposed an amendment to the bill H.R. 2590, supra.

SA 1580. Mr. INHOFE submitted an amendment intended to be proposed by him to the bill S. 1416, to authorize appropriations for fiscal year 2002 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe personnel strengths for such fiscal year for the Armed Forces, and for other purposes which was ordered to lie on the table.

SA 1581. Mr. INHOFE submitted an amendment intended to be proposed by him to the bill S. 1416, supra.

SA 1582. Mr. INHOFE submitted an amendment intended to be proposed by him to the bill S. 1416, supra.

SA 1583. Mr. DORGAN (for Mrs. CLINTON (for herself, Mr. SCHUMER, Mr. DORGAN, Mr. EDWARDS, Mr. BIDEN, Mr. BAYH, Mr. SARBANES, Mr. LEAHY, Mr. SHELBY, Ms. STABENOW, Mr. CLELAND, Mr. BREAUX, Mr. JOHNSON, Mr. CRAPO, Mr. SMITH of New Hampshire, Mr. HELMS, Mr. ALLARD, Mr. CHAFEE, Ms. CANTWELL, Mr. INHOFE, Mr. KERRY, Mr. MCCAIN, Mr. FEINGOLD, Mr. MURKOWSKI, Mr. WYDEN, Ms. SNOWE, and Mr. WARNER)) proposed an amendment to the bill H.R. 2590, supra.

SA 1584. Mr. DORGAN (for Mr. HATCH) proposed an amendment to the bill H.R. 2590, supra.

#### TEXT OF AMENDMENTS

SA 1570. Mr. DORGAN (for himself and Mr. CAMPBELL) proposed an amendment to the bill H.R. 2590, making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agen-

cies, for the fiscal year ending September 30, 2002, and for other purposes; as follows:

Strike all after the enacting clause and insert the following:

That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 2002, and for other purposes, namely:

#### TITLE I—DEPARTMENT OF THE TREASURY

##### DEPARTMENTAL OFFICES

##### SALARIES AND EXPENSES

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; not to exceed \$3,500,000 for official travel expenses; not to exceed \$3,813,000, to remain available until expended for information technology modernization requirements; not to exceed \$150,000 for official reception and representation expenses; not to exceed \$258,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate, \$187,322,000: *Provided*, That the Office of Foreign Assets Control shall be funded at no less than \$19,732,000: *Provided further*, That of these amounts \$2,900,000 is available for grants to State and local law enforcement groups to help fight money laundering.

##### DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

##### (INCLUDING TRANSFER OF FUNDS)

For development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, \$69,028,000, to remain available until expended: *Provided*, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act: *Provided further*, That none of the funds appropriated shall be used to support or supplement the Internal Revenue Service appropriations for Information Systems.

##### OFFICE OF INSPECTOR GENERAL

##### SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, not to exceed \$2,000,000 for official travel expenses, including hire of passenger motor vehicles; and not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury, \$35,150,000.

##### TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

##### SALARIES AND EXPENSES

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, as amended, including purchase (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by