

adding at the end the following new sentence: "For purposes of subtitle F, the amount imposed by this paragraph shall be assessed and collected in the same manner as penalties imposed by section 6652(c)."

(c) **DUPLICATE WRITTEN FILINGS NOT REQUIRED.**—Subparagraph (A) of section 527(i)(1) of the Internal Revenue Code of 1986 is amended by striking "electronically and in writing," and inserting "electronically".

(d) **APPLICATION OF FRAUD PENALTY.**—Section 7207 of the Internal Revenue Code of 1986 (relating to fraudulent returns, statements, and other documents) is amended by striking "pursuant to subsection (b) of section 6047 or pursuant to subsection (d) of section 6104" and inserting "pursuant to section 6047(b), section 6104(d), or subsection (i) or (j) of section 527".

(e) **CONTENTS AND FILING OF REPORT.**—

(1) **CONTENTS.**—Section 527(j)(3) of the Internal Revenue Code of 1986 (relating to contents of report) is amended—

(A) by inserting "date, and purpose" after "The amount" in subparagraph (A), and

(B) by inserting "and date" after "the amount" in subparagraph (B).

(2) **ELECTRONIC FILING.**—Section 527(j) of such Code is amended by adding at the end the following new paragraph:

"(7) **ELECTRONIC FILING.**—Any report required under paragraph (2) with respect to any calendar year shall be filed in electronic form if the organization has, or has reason to expect to have, contributions exceeding \$50,000 or expenditures exceeding \$50,000 in such calendar year."

(3) **ELECTRONIC FILING AND ACCESS OF REQUIRED DISCLOSURES.**—Section 527 of such Code, as amended by section 5(a), is amended by redesignating subsection (k) as subsection (l) and by inserting after subsection (j) the following new subsection:

"(k) **PUBLIC AVAILABILITY OF NOTICES AND REPORTS.**—

"(1) **IN GENERAL.**—The Secretary shall make any notice described in subsection (i)(1) or report described in subsection (j)(7) available for public inspection on the Internet not later than 48 hours after such notice or report has been filed (in addition to such public availability as may be made under section 6104(d)(7)).

"(2) **ACCESS.**—The Secretary shall make the entire database of notices and reports which are made available to the public under paragraph (1) searchable by the following items (to the extent the items are required to be included in the notices and reports):

"(A) Names, States, zip codes, custodians of records, directors, and general purposes of the organizations.

"(B) Entities related to the organizations.

"(C) Contributors to the organizations.

"(D) Employers of such contributors.

"(E) Recipients of expenditures by the organizations.

"(F) Ranges of contributions and expenditures.

"(G) Time periods of the notices and reports.

Such database shall be downloadable."

(f) **CONTENTS OF NOTICE.**—Section 527(i)(3) of the Internal Revenue Code of 1986 (relating to contents of notice) is amended by striking "and" at the end of subparagraph (D), by redesignating subparagraph (E) as subparagraph (F), and by inserting after subparagraph (D) the following new subparagraph:

"(E) whether the organization intends to claim an exemption from the requirements of subsection (j) or section 6033, and"

(g) **TIMING OF NOTICE IN CASE OF MATERIAL CHANGE.**—

(1) **IN GENERAL.**—Subparagraph (B) of section 527(i)(1) of the Internal Revenue Code of

1986 (relating to general notification requirement) is amended by inserting "or, in the case of any material change in the information required under paragraph (3), for the period beginning on the date on which the material change occurs and ending on the date on which such notice is given" after "given".

(2) **TIME TO GIVE NOTICE.**—Section 527(i)(2) of the Internal Revenue Code of 1986 (relating to time to give notice) is amended by inserting "or, in the case of any material change in the information required under paragraph (3), not later than 30 days after such material change" after "established".

(3) **EFFECT OF FAILURE.**—Paragraph (4) of section 527(i) of the Internal Revenue Code of 1986 (relating to effect of failure) is amended by inserting before the period at the end the following: "or, in the case of a failure relating to a material change, by taking into account such income and deductions only during the period beginning on the date on which the material change occurs and ending on the date on which notice is given under this subsection".

(h) **EFFECTIVE DATES.**—

(1) **SUBSECTIONS (a) AND (b).**—The amendments made by subsections (a) and (b) shall apply to failures occurring on or after the date of the enactment of this Act.

(2) **SUBSECTION (c).**—The amendments made by subsection (c) shall take effect as if included in the amendments made by Public Law 106-230.

(3) **SUBSECTION (d).**—The amendment made by subsection (d) shall apply to reports and notices required to be filed on or after the date of the enactment of this Act.

(4) **SUBSECTIONS (e)(1) AND (f).**—The amendments made by subsections (e)(1) and (f) shall apply to reports and notices required to be filed more than 30 days after the date of the enactment of this Act.

(5) **SUBSECTIONS (e)(2) AND (e)(3).**—The amendments made by subsections (e)(2) and (e)(3) shall apply to reports required to be filed on or after June 30, 2003.

(6) **SUBSECTION (g).**—

(A) **IN GENERAL.**—The amendments made by subsection (g) shall apply to material changes on or after the date of the enactment of this Act.

(B) **TRANSITION RULE.**—In the case of a material change occurring during the 30-day period beginning on the date of the enactment of this Act, a notice under section 527(i) of the Internal Revenue Code of 1986 (as amended by this Act) shall not be required to be filed under such section before the later of—

(i) 30 days after the date of such material change, or

(ii) 45 days after the date of the enactment of this Act.

SEC. 7. EFFECT OF AMENDMENTS ON EXISTING DISCLOSURES.

Notices, reports, or returns that were required to be filed with the Secretary of the Treasury before the date of the enactment of the amendments made by this Act and that were disclosed by the Secretary of the Treasury consistent with the law in effect at the time of disclosure shall remain subject on and after such date to the disclosure provisions of section 6104 of the Internal Revenue Code of 1986.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. BRADY of Texas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their re-

marks and include extraneous material on the bill just passed.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

CONTINUATION OF NATIONAL EMERGENCY WITH RESPECT TO SIGNIFICANT NARCOTICS TRAFFICKERS CENTERED IN COLOMBIA—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 107-273)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, without objection, referred to the Committee on International Relations and ordered to be printed:

To the Congress of the United States:

Section 202(d) of the National Emergencies Act, 50 U.S.C. 1622(d) provides for the automatic termination of a national emergency unless, prior to the anniversary date of its declaration, the President publishes in the *Federal Register* and transmits to the Congress a notice stating that the emergency is to continue in effect beyond the anniversary date. In accordance with this provision, I have sent the enclosed notice, stating that the emergency declared with respect to significant narcotics traffickers centered in Colombia is to continue in effect beyond October 21, 2002, to the *Federal Register* for publication. The most recent notice continuing this emergency was published in the *Federal Register* on October 19, 2001 (66 Fed. Reg. 3073).

The circumstances that led to the declaration on October 21, 1995, of a national emergency have not been resolved. The actions of significant narcotics traffickers centered in Colombia continue to pose an unusual and extraordinary threat to the national security, foreign policy, and economy of the United States and to cause unparalleled violence, corruption, and harm in the United States and abroad. For these reasons, I have determined that it is necessary to maintain economic pressure on significant narcotics traffickers centered in Colombia by blocking their property or interests in property that are in the United States or within the possession or control of United States persons and by depriving them of access to the United States market and financial system.

GEORGE W. BUSH.

THE WHITE HOUSE, October 16, 2002.

PERIODIC REPORT ON NATIONAL EMERGENCY WITH RESPECT TO SIGNIFICANT NARCOTICS TRAFFICKERS CENTERED IN COLOMBIA—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 107-274)

The SPEAKER pro tempore laid before the House the following message

from the President of the United States; which was read and, together with the accompanying papers, without objection, referred to the Committee on International Relations and ordered to be printed:

To the Congress of the United States:

As required by section 401(c) of the National Emergencies Act, 50 U.S.C. 1641(c), and 204(c) of the International Emergency Economic Powers Act, 50 U.S.C. 1703(c), I transmit herewith a 6-month periodic report that my Administration has prepared on the national emergency with respect to significant narcotics traffickers centered in Colombia that was declared in Executive Order 12978 of October 21, 1995.

GEORGE W. BUSH.

THE WHITE HOUSE, October 16, 2002.

PERMISSION TO FILE SUPPLEMENTAL REPORT ON H.R. 3215, COMBATING ILLEGAL GAMBLING REFORM AND MODERNIZATION ACT

Ms. ROS-LEHTINEN. Mr. Speaker, I ask unanimous consent that the Committee on the Judiciary have permission to file a supplemental report on the bill (H.R. 3215) to amend title 18, United States Code, to expand and modernize the prohibition against interstate gambling, and for other purposes.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 3, 2001, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. ETHERIDGE) is recognized for 5 minutes.

(Mr. ETHERIDGE addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

HONORING AMERICAN CANCER SOCIETY HISPANIC ADVISORY BOARD, MIAMI BRIDGE YOUTH AND FAMILY SERVICES, RABBI KATSOFF WITH WORDS CAN HEAL, MIAMI-DADE COUNTY PUBLIC SCHOOLS, AND MATTHEW KRAWCHECK

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Ms. ROS-LEHTINEN) is recognized for 5 minutes.

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today to honor several organizations and individuals in my congressional district who have done an extraordinary job of serving their communities.

It is my pleasure to recognize the American Cancer Society Hispanic Ad-

visory Board, the Miami Bridge Youth and Family Services, Rabbi Katsoff with Words Can Heal, and Miami-Dade County Public Schools, and last but not least, Matthew Krawcheck, all wonderful examples of the organizations and people who display true selflessness and dedication to our community.

Evidence of such altruistic acts is demonstrated by Armando Rodriguez, Harold Robaina, Remedios Diaz-Oliver, and Liliam Sanchez-Martinez who have worked hard for the American Cancer Society Hispanic Advisory Board to successfully launch the Mi Vida Cancer Awareness Campaign for the Hispanic community for my area in Miami-Dade. The Mi Vida campaign promotes early detection by informing the Hispanic community of the various Spanish-speaking educational materials and a 24-hour Spanish toll-free phone numbers. The American Cancer Society's continued commitment to the cure for cancer in the Hispanic area serves as an inspiration to us all.

I am also happy to recognize these efforts, just as I am pleased to also honor the compassionate efforts of the Miami Bridge Youth and Family Services and my good friend Judy Reinach. This great organization has provided emergency shelter for the south Florida youth for the past 27 years. By keeping its doors open 24 hours per day, Miami Bridge provides safe haven for over 1,000 at-risk adolescents each year. Its tireless efforts provide a continuum of nonresidential and residential services that are designed to empower teenagers and turn their lives around.

Another exceptional group that demonstrates true commitment to the improvement of our lives is the Words Can Heal organization. Rabbi Katsoff and Words Can Heal have dedicated their efforts in reducing verbal violence and gossip. At a time when dialogue is so needed in our communities, Words Can Heal and Rabbi Katsoff have been the motivational and organizational force behind educating the public.

In its short history, Words Can Heal has effectively mobilized its efforts to reach an influential and growing audience such as the clergy, actors, musicians and elected officials who have all become actively involved in the organization's efforts.

As a former educator, it is also my pleasure to honor another very important contributor to the cause of education, the Miami-Dade County Public Schools. Through the efforts of John Doyle, Lilian Citarella-Polit, Charles Murray, Sharon Shelley and Maria Elena Keenan, the Miami-Dade Public Schools plans to hold a fantastic competition this upcoming December 6.

The We, the People, The Citizen and the Constitution competition is a national contest that encourages civic competence and responsibility among our Nation's students. This extraordinary competition, now in its 15th year, teaches our community's youth

the philosophical and historical foundations of our great Constitution and our Bill of Rights.

I cannot conclude my statement without also congratulating Matthew Krawcheck, a constituent from my congressional district and a grand prize winner of the Expressing Freedom arts competition. Matthew's awesome painting "Three Self-Portraits" was displayed at the awards ceremony in the Rayburn foyer recently.

Expressing Freedom is a contest for young artists with disabilities between the ages of 16 and 25 that is supported by VSA Arts and Volkswagen of America. I would like to send special thanks to Soula Antoniou from VSA Arts and Joseph Kennebeck from Volkswagen of America for their commitment to America's disabled people.

I wish to give my sincerest congratulations to Matthew and all of the young people who participated in this competition.

Mr. Speaker, it is such a pleasure tonight for me to commend these individuals for they are shining examples of what this country is all about, and they are an inspiration to us all.

The SPEAKER pro tempore (Mr. SCHROCK). Under a previous order of the House, the gentleman from Oregon (Mr. DEFAZIO) is recognized for 5 minutes.

(Mr. DEFAZIO addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

(Mr. JONES of North Carolina addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. BENTSEN) is recognized for 5 minutes.

(Mr. BENTSEN addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania (Mr. WELDON) is recognized for 5 minutes.

(Mr. WELDON of Pennsylvania addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

CLOCKING THE RAID ON SOCIAL SECURITY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Ohio (Ms. KAPTUR) is recognized for 5 minutes.

Ms. KAPTUR. Mr. Speaker, I rise tonight to talk about Social Security, a program that will affect or is affecting