

our efforts to expand health coverage. Many small employers are not fully aware of the laws that have already been enacted by both States and the Federal Government to make this benefit more affordable. For example, in one recent survey, 57 percent of small employers did not know that they can deduct 100 percent of their health insurance premiums as a business expense. More than 60 percent did not know that insurers may not deny them health coverage even when the health status of their workers is poor. Small businesses clearly need better information about health insurance, which is why public awareness, outreach and education programs like the one this resolution is promoting are so important.

The same is true for our public programs. One of the first bills I cosponsored as a Senator was legislation to establish the State Children's Health Insurance Program, which provides insurance for the children of low-income parents who cannot afford health insurance, yet make too much money to qualify for Medicaid. This important program now provides affordable health insurance coverage to over two million children nationwide, including over 10,000 in Maine's Cub Care and expanded Medicaid program. Even so, hundreds of thousands of qualified children nationwide have yet to be enrolled in this program, many because their parents simply don't know that they are eligible for the assistance.

The resolution we are submitting today is simple. It expresses the sense of Congress that a National Importance of Health Care Coverage Month be established to promote a comprehensive educational effort about the importance of health care coverage; increase awareness of the available health care coverage options; and inform those eligible for public insurance programs about ways to access those programs. The resolution further calls on the President to issue a proclamation calling on the federal government, States, local governments and businesses in the United States to conduct appropriate programs and activities to promote this educational effort.

The resolution we are submitting today will assist in our efforts to expand access to affordable health care by helping small businesses, families and uninsured individuals learn more about health insurance and the various options which may already be available to them, and I urge all of our colleagues to join us as cosponsors.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 2699. Mr. BUNNING submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table.

SA 2700. Mr. MCCAIN (for himself, Mr. ALLARD, Mr. LIEBERMAN, Ms. SNOWE, Mr. LEVIN, Mr. MURKOWSKI, Mr. CLELAND, Mr. INHOFE,

Ms. LANDRIEU, Mr. BURNS, Mr. DURBIN, Mr. SESSIONS, Mr. DEWINE, Mr. THURMOND, Mr. SHELBY, Mr. HAGEL, Mr. LUGAR, Mr. KENNEDY, Mr. WARNER, Ms. COLLINS, Mr. HATCH, Mr. HELMS, Mr. ALLEN, Mr. KERRY, Mr. FITZGERALD, Mr. STEVENS, Mr. REID, Mr. MILLER, Mr. ROBERTS, Mr. BAYH, Mr. ENSIGN, Mr. BUNNING, Mr. CAMPBELL, Mr. NELSON, of Nebraska, Mr. DODD, Mr. JEFFORDS, Mr. BROWNBACK, Mr. BIDEN, Ms. STABENOW, and Mr. COCHRAN) submitted an amendment intended to be proposed by him to the bill H.R. 622, supra; which was ordered to lie on the table.

SA 2701. Mr. BAUCUS (for himself, Mr. ENZI, Mr. REID, Mr. BURNS, Ms. LANDRIEU, Mr. DORGAN, Mr. JOHNSON, and Mr. CONRAD) proposed an amendment to amendment SA 2698 submitted by Mr. Daschle and intended to be proposed to the bill (H.R. 622) supra.

SA 2702. Mr. ALLEN submitted an amendment intended to be proposed by him to the bill H.R. 622, supra; which was ordered to lie on the table.

SA 2703. Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill H.R. 622, supra; which was ordered to lie on the table.

SA 2704. Mr. KERRY (for himself, Mr. LIEBERMAN, and Mr. KENNEDY) submitted an amendment intended to be proposed by him to the bill H.R. 622, supra; which was ordered to lie on the table.

SA 2705. Mr. SMITH, of Oregon (for himself, Mr. ALLEN, Mr. CRAIG, Mr. BURNS, Mr. NICKLES, Mr. GRASSLEY, Mr. HUTCHINSON, and Mr. SMITH, of New Hampshire) proposed an amendment to amendment SA 2698 submitted by Mr. Daschle and intended to be proposed to the bill (H.R. 622) supra.

SA 2706. Mr. BOND (for himself and Ms. COLLINS) submitted an amendment intended to be proposed to amendment SA 2698 submitted by Mr. Daschle and intended to be proposed to the bill (H.R. 622) supra; which was ordered to lie on the table.

SA 2707. Mr. KYL submitted an amendment intended to be proposed by him to the bill H.R. 622, supra; which was ordered to lie on the table.

SA 2708. Mr. SPECTER (for himself and Mr. SANTORUM) submitted an amendment intended to be proposed by him to the bill H.R. 622, supra; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

SA 2699. Mr. BUNNING submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

At the end of title V add the following:

#### SEC. \_\_\_\_ . EXCLUSION FOR FOSTER CARE PAYMENTS TO APPLY TO PAYMENTS BY QUALIFIED PLACEMENT AGENCIES.

(a) IN GENERAL.—The matter preceding subparagraph (B) of section 131(b)(1) (defining qualified foster care payment) is amended to read as follows:

“(1) IN GENERAL.—The term ‘qualified foster care payment’ means any payment made pursuant to a foster care program of a State or political subdivision thereof—

“(A) which is paid by—

“(i) a State or political subdivision thereof, or

“(ii) a qualified foster care placement agency, and”.

(b) QUALIFIED FOSTER INDIVIDUALS TO INCLUDE INDIVIDUALS PLACED BY QUALIFIED PLACEMENT AGENCIES.—Subparagraph (B) of section 131(b)(2) (defining qualified foster individual) is amended to read as follows:

“(B) a qualified foster care placement agency.”

(c) QUALIFIED FOSTER CARE PLACEMENT AGENCY DEFINED.—Subsection (b) of section 131 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

“(3) QUALIFIED FOSTER CARE PLACEMENT AGENCY.—The term ‘qualified foster care placement agency’ means any placement agency which is licensed or certified by—

“(A) a State or political subdivision thereof, or

“(B) an entity designated by a State or political subdivision thereof,

for the foster care program of such State or political subdivision to make foster care payments to providers of foster care.”

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2001.

SA 2700. Mr. MCCAIN (for himself, Mr. ALLARD, Mr. LIEBERMAN, Ms. SNOWE, Mr. LEVIN, Mr. MURKOWSKI, Mr. CLELAND, Mr. INHOFE, Ms. LANDRIEU, Mr. BURNS, Mr. DURBIN, Mr. SESSIONS, Mr. DEWINE, Mr. THURMOND, Mr. SHELBY, Mr. HAGEL, Mr. LUGAR, Mr. KENNEDY, Mr. WARNER, Ms. COLLINS, Mr. HATCH, Mr. HELMS, Mr. ALLEN, Mr. KERRY, Mr. FITZGERALD, Mr. STEVENS, Mr. REID, Mr. MILLER, Mr. ROBERTS, Mr. BAYH, Mr. ENSIGN, Mr. BUNNING, Mr. CAMPBELL, Mr. NELSON of Nebraska, Mr. DODD, Mr. JEFFORDS, Mr. BROWNBACK, Mr. BIDEN, Ms. STABENOW, and Mr. COCHRAN) submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place insert the following:

#### SEC. \_\_\_\_ . SPECIAL RULE FOR MEMBERS OF UNIFORMED SERVICES AND FOREIGN SERVICE IN DETERMINING EXCLUSION OF GAIN ON SALE OF PRINCIPAL RESIDENCE.

(a) IN GENERAL.—Section 121(d) (relating to special rules) is amended by adding at the end the following:

“(9) MEMBERS OF UNIFORMED SERVICES AND FOREIGN SERVICE.—

“(A) IN GENERAL.—The running of the 5-year period described in subsection (a) shall be suspended with respect to an individual during any time that such individual or such individual's spouse is serving on qualified official extended duty as a member of a uniformed service or of the Foreign Service.

“(B) QUALIFIED OFFICIAL EXTENDED DUTY.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘qualified official extended duty’ means any period of extended duty during which the member of a uniformed service or the Foreign Service is under a call or order compelling such duty at a duty station which is a least 50 miles from the property described in subparagraph (A) or compelling residence in Government furnished quarters while on such duty.

“(ii) EXTENDED DUTY.—The term ‘extended duty’ means any period of active duty pursuant to a call or order to such duty for a period in excess of 90 days or for an indefinite period.

“(C) DEFINITIONS.—For purposes of this paragraph—

“(i) UNIFORMED SERVICE.—The term ‘uniformed service’ has the meaning given such term by section 101(a)(5) of title 10, United States Code.

“(ii) FOREIGN SERVICE OF THE UNITED STATES.—The term ‘member of the Foreign Service’ has the meaning given the term ‘member of the Service’ by paragraph (1), (2), (3), (4), or (5) of section 103 of the Foreign Service Act of 1980.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to sales or exchanges on or after the date of the enactment of this Act.

**SA 2701.** Mr. BAUCUS (for himself, Mr. ENZI, Mr. REID, Mr. BURNS, Ms. LANDRIEU, Mr. DORGAN, Mr. JOHNSON, and Mr. CONRAD) proposed an amendment to amendment SA 2698 submitted by Mr. DASCHLE and intended to be proposed to the bill (H.R. 622) to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; as follows:

At the end add the following:

**TITLE —EMERGENCY AGRICULTURE ASSISTANCE**

**Subtitle A—Income Loss Assistance**

**SEC. 01. INCOME LOSS ASSISTANCE.**

(a) IN GENERAL.—The Secretary of Agriculture (referred to in this title as the “Secretary”) shall use \$1,800,000,000 of funds of the Commodity Credit Corporation to make emergency financial assistance available to producers on a farm that have incurred qualifying income losses in calendar year 2001.

(b) ADMINISTRATION.—The Secretary shall make assistance available under this section in the same manner as provided under section 815 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001 (Public Law 105-277; 114 Stat. 1549A-55), including using the same loss thresholds for the quantity and economic losses as were used in administering that section.

(c) USE OF FUNDS FOR CASH PAYMENTS.—The Secretary may use funds made available under this section to make, in a manner consistent with this section, cash payments not for crop disasters, but for income loss to carry out the purposes of this section.

**SEC. 02. LIVESTOCK ASSISTANCE PROGRAM.**

(a) IN GENERAL.—The Secretary shall use \$500,000,000 of the funds of the Commodity Credit Corporation to make and administer payments for livestock losses to producers for 2001 losses in a county that has received an emergency designation by the President or the Secretary after January 1, 2001, of which \$12,000,000 shall be made available for the American Indian livestock program under section 806 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001 (Public Law 105-277; 114 Stat. 1549A-51).

(b) ADMINISTRATION.—The Secretary shall make assistance available under this section in the same manner as provided under section 806 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001 (Public Law 105-277; 114 Stat. 1549A-51).

**Subtitle B—Administration**

**SEC. 11. COMMODITY CREDIT CORPORATION.**

The Secretary shall use the funds, facilities, and authorities of the Commodity Credit Corporation to carry out this title.

**SEC. 12. ADMINISTRATIVE EXPENSES.**

(a) IN GENERAL.—In addition to funds otherwise available, not later than 30 days after the date of enactment of this Act, out of any funds in the Treasury not otherwise appropriated, the Secretary of the Treasury shall transfer to the Secretary of Agriculture to

pay the salaries and expenses of the Department of Agriculture in carrying out this title \$50,000,000, to remain available until expended.

(b) RECEIPT AND ACCEPTANCE.—The Secretary shall be entitled to receive, shall accept, and shall use to carry out this section the funds transferred under subsection (a), without further appropriation.

**SEC. 13. REGULATIONS.**

(a) IN GENERAL.—The Secretary may promulgate such regulations as are necessary to implement this title.

(b) PROCEDURE.—The promulgation of the regulations and administration of this subtitle shall be made without regard to—

(1) the notice and comment provisions of section 553 of title 5, United States Code;

(2) the Statement of Policy of the Secretary of Agriculture effective July 24, 1971 (36 Fed. Reg. 13804), relating to notices of proposed rulemaking and public participation in rulemaking; and

(3) chapter 35 of title 44, United States Code (commonly known as the “Paperwork Reduction Act”).

(c) CONGRESSIONAL REVIEW OF AGENCY RULEMAKING.—In carrying out this section, the Secretary shall use the authority provided under section 808 of title 5, United States Code.

**SEC. 14. EMERGENCY DESIGNATION.**

The entire amount made available by each of Subtitle A and Subtitle B—

(1) shall be available only to the extent that the President submits to Congress an official budget request for the amount that includes designation of the entire amount of the request as an emergency requirement for the purposes of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 900 et seq.); and

(2) is designated by Congress as an emergency requirement under section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)(A)).

**SA 2702.** Mr. ALLEN submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**TITLE —TERRORIST RESPONSE TAX EXEMPTION ACT**

**SECTION 1. SHORT TITLE.**

This title may be cited as the “Terrorist Response Tax Exemption Act”.

**SEC. 2. EXCLUSION OF CERTAIN TERRORIST ATTACK ZONE COMPENSATION OF CIVILIAN UNIFORMED PERSONNEL.**

(a) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 (relating to items specifically excluded from gross income) is amended by inserting after section 112 the following new section:

**“SEC. 112A. CERTAIN TERRORIST ATTACK ZONE COMPENSATION OF CIVILIAN UNIFORMED PERSONNEL.**

“(a) IN GENERAL.—Gross income does not include compensation received by a civilian uniformed employee for any month during any part of which such employee provides security, safety, fire management, or medical services during the initial response in a terrorist attack zone.

“(b) DEFINITIONS.—For purposes of this section—

“(1) CIVILIAN UNIFORMED EMPLOYEE.—The term ‘civilian uniformed employee’ means any nonmilitary individual employed by a Federal, State, or local government (or any agency or instrumentality thereof) for the

purpose of maintaining public order, establishing and maintaining public safety, or responding to medical emergencies.

“(2) INITIAL RESPONSE.—The term ‘initial response’ means, with respect to any terrorist attack zone, the period beginning with the receipt of the first call for services described in subsection (a) in such zone by an entity described in paragraph (1) and ending with the beginning of the recovery phase in such zone as determined by the appropriate official of the Federal Emergency Management Agency.

“(2) TERRORIST ATTACK ZONE.—

“(A) IN GENERAL.—The term ‘terrorist attack zone’ means any geographic area designated in an Executive order by the President, pursuant to a request by the chief executive officer of the State in which such area is located to the appropriate official of the Federal Emergency Management Agency, to be an area in which—

“(i) a violent act or acts occurred which—

“(I) were dangerous to human life and a violation of the criminal laws of the United States or of any State, and

“(II) would appear to be intended to intimidate or coerce a civilian population, influence the policy of a government by intimidation, or affect the conduct of a government by assassination or kidnapping, and

“(ii) as a direct result of such act or acts, loss of life, injury, or significant damage to property or cost of response occurred.

“(B) SIGNIFICANT DAMAGE TO PROPERTY OR COST OF RESPONSE.—For purposes of subparagraph (A)(ii), damage to property or cost of response with respect to any area is significant if such damages or cost exceeds or will exceed \$500,000.

“(C) LIMITATION ON DESIGNATION.—An area may not be designated as a terrorist attack zone under subparagraph (A) if a negative economic impact to such area was the sole result of the act or acts described in subparagraph (A)(i).

“(3) COMPENSATION.—The term ‘compensation’ does not include pensions and retirement pay.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 3401(a)(1) of the Internal Revenue Code of 1986 is amended by inserting “or section 112A (relating to certain terrorist attack zone compensation of civilian uniformed personnel)” after “United States”).

(2) The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 112 the following new item:

“Sec. 112A. Certain terrorist attack zone compensation of civilian uniformed personnel.”.

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

**SA 2703.** Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. . FEDERAL-AID HIGHWAY PROGRAMS.**

(a) IN GENERAL.—Section 9503(c)(1) (relating to expenditures from Highway Trust Fund) is amended—

(1) by striking “or” at the end of subparagraph (D),

(2) by striking the period at the end of subparagraph (E) and inserting “, or”, and

(3) by inserting after subparagraph (E) the following new subparagraph:

“(F) authorized under paragraph (6).”.

(b) INCREASE IN OBLIGATION AUTHORITY.—Section 9503(c) is amended by adding at the end the following new paragraph.—

“(6) SPECIAL OBLIGATION AUTHORITY.—In addition to any obligation authority provided by any other law enacted before, on, or after the date of the enactment of this paragraph, \$5,000,000,000 in obligation authority shall be made available for fiscal year 2002 for obligation of funds apportioned under section 104(b) of title 23, United States Code (as in effect on the date of the enactment of this paragraph) and shall be distributed to each State in the same manner as calculated for fiscal year 2002 under section 105(f) of such title 23.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

**SA 2704.** Mr. KERRY (for himself, Mr. LIEBERMAN, and Mr. KENNEDY) submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. . ALTERNATIVE MINIMUM TAX RELIEF WITH RESPECT TO INCENTIVE STOCK OPTIONS EXERCISED DURING 2000.**

In the case of an incentive stock option (as defined in section 422 of the Internal Revenue Code of 1986) exercised during calendar year 2000, the amount taken into account under section 56(b)(3) of such Code by reason of such exercise shall not exceed the amount that would have been taken into account if, on the date of such exercise, the fair market value of the stock acquired pursuant to such option had been an amount equal to 150 percent of its fair market value as of April 15, 2001 (or, if such stock is sold or exchanged on or before such date, 150 percent of the amount realized on such sale or exchange).

**SA 2705.** Mr. SMITH of Oregon (for himself, Mr. ALLEN, Mr. CRAIG, Mr. BURNS, Mr. NICKLES, Mr. GRASSLEY, Mr. HUTCHINSON, and Mr. SMITH of New Hampshire) proposed an amendment to amendment SA 2698 submitted by Mr. DASCHLE and intended to be proposed to the bill (H.R. 622) to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; as follows:

At the end of the bill, add the following:

**SEC. . SPECIAL DEPRECIATION ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED AFTER SEPTEMBER 10, 2001, AND BEFORE SEPTEMBER 11, 2004.**

(a) IN GENERAL.—Section 168 of the Internal Revenue Code of 1986 (relating to accelerated cost recovery system) is amended by adding at the end the following new subsection:

“(k) SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED AFTER SEPTEMBER 10, 2001, AND BEFORE SEPTEMBER 11, 2004.—

“(l) ADDITIONAL ALLOWANCE.—In the case of any qualified property—

“(A) the depreciation deduction provided by section 167(a) for the taxable year in which such property is placed in service shall include an allowance equal to 30 percent of the adjusted basis of the qualified property, and

“(B) the adjusted basis of the qualified property shall be reduced by the amount of such deduction before computing the amount

otherwise allowable as a depreciation deduction under this chapter for such taxable year and any subsequent taxable year.

“(2) QUALIFIED PROPERTY.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘qualified property’ means property—

“(i)(I) to which this section applies which has a recovery period of 20 years or less or which is water utility property, or

“(II) which is computer software (as defined in section 167(f)(1)(B)) for which a deduction is allowable under section 167(a) without regard to this subsection,

“(ii) the original use of which commences with the taxpayer after September 10, 2001,

“(iii) which is—

“(I) acquired by the taxpayer after September 10, 2001, and before September 11, 2004, but only if no written binding contract for the acquisition was in effect before September 11, 2001, or

“(II) acquired by the taxpayer pursuant to a written binding contract which was entered into after September 10, 2001, and before September 11, 2004, and

“(iv) which is placed in service by the taxpayer before January 1, 2005, or, in the case of property described in subparagraph (B), before January 1, 2006.

“(B) CERTAIN PROPERTY HAVING LONGER PRODUCTION PERIODS TREATED AS QUALIFIED PROPERTY.—

“(i) IN GENERAL.—The term ‘qualified property’ includes property—

“(I) which meets the requirements of clauses (i), (ii), and (iii) of subparagraph (A),

“(II) which has a recovery period of at least 10 years or is transportation property, and

“(III) which is subject to section 263A by reason of clause (ii) or (iii) of subsection (f)(1)(B) thereof.

“(ii) ONLY PRE-SEPTEMBER 11, 2004, BASIS ELIGIBLE FOR ADDITIONAL ALLOWANCE.—In the case of property which is qualified property solely by reason of clause (i), paragraph (1) shall apply only to the extent of the adjusted basis thereof attributable to manufacture, construction, or production before September 11, 2004.

“(iii) TRANSPORTATION PROPERTY.—For purposes of this subparagraph, the term ‘transportation property’ means tangible personal property used in the trade or business of transporting persons or property.

“(C) EXCEPTIONS.—

“(i) ALTERNATIVE DEPRECIATION PROPERTY.—The term ‘qualified property’ shall not include any property to which the alternative depreciation system under subsection (g) applies, determined—

“(I) without regard to paragraph (7) of subsection (g) (relating to election to have system apply), and

“(II) after application of section 280F(b) (relating to listed property with limited business use).

“(ii) ELECTION OUT.—If a taxpayer makes an election under this clause with respect to any class of property for any taxable year, this subsection shall not apply to all property in such class placed in service during such taxable year.

“(iii) QUALIFIED LEASEHOLD IMPROVEMENT PROPERTY.—The term ‘qualified property’ shall not include any qualified leasehold improvement property (as defined in section 168(e)(6)).

“(D) SPECIAL RULES.—

“(i) SELF-CONSTRUCTED PROPERTY.—In the case of a taxpayer manufacturing, constructing, or producing property for the taxpayer's own use, the requirements of clause (iii) of subparagraph (A) shall be treated as met if the taxpayer begins manufacturing, constructing, or producing the property after

September 10, 2001, and before September 11, 2004.

“(ii) SALE-LEASEBACKS.—For purposes of subparagraph (A)(ii), if property—

“(I) is originally placed in service after September 10, 2001, by a person, and

“(II) sold and leased back by such person within 3 months after the date such property was originally placed in service,

such property shall be treated as originally placed in service not earlier than the date on which such property is used under the lease-back referred to in subclause (II).

“(E) COORDINATION WITH SECTION 280F.—For purposes of section 280F—

“(i) AUTOMOBILES.—In the case of a passenger automobile (as defined in section 280F(d)(5)) which is qualified property, the Secretary shall increase the limitation under section 280F(a)(1)(A)(i) by \$4,600.

“(ii) LISTED PROPERTY.—The deduction allowable under paragraph (1) shall be taken into account in computing any recapture amount under section 280F(b)(2).”

(b) ALLOWANCE AGAINST ALTERNATIVE MINIMUM TAX.—

(1) IN GENERAL.—Section 56(a)(1)(A) of the Internal Revenue Code of 1986 (relating to depreciation adjustment for alternative minimum tax) is amended by adding at the end the following new clause:

“(iii) ADDITIONAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED AFTER SEPTEMBER 10, 2001, AND BEFORE SEPTEMBER 11, 2004.—The deduction under section 168(k) shall be allowed.”

(2) CONFORMING AMENDMENT.—Clause (i) of section 56(a)(1)(A) of the Internal Revenue Code of 1986 is amended by striking “clause (i)” both places it appears and inserting “clauses (i) and (iii)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after September 10, 2001, in taxable years ending after such date.

**SA 2706.** Mr. BOND (for himself and Ms. COLLINS) submitted an amendment intended to be proposed to amendment SA 2698 submitted by Mr. DASCHLE and intended to be proposed to the bill (H.R. 622) to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

On page 16, after line 2 add the following new section:

**SEC. 202. TEMPORARY INCREASE IN EXPENSE TREATMENT OF CERTAIN DEPRECIABLE BUSINESS ASSETS FOR SMALL BUSINESSES.**

(a) IN GENERAL.—The table contained in section 179(b)(1) (relating to dollar limitation) is amended to read as follows:

| <b>“If the taxable year begins in:</b> | <b>The applicable amount is:</b> |
|--|----------------------------------|
| 2002 or 2003 .....                     | \$40,000                         |
| 2004 or thereafter .....               | 25,000.                          |

(b) TEMPORARY INCREASE IN AMOUNT OF PROPERTY TRIGGERING PHASEOUT OF MAXIMUM BENEFIT.—Paragraph (2) of section 179(b) is amended by inserting before the period “(\$325,000 in the case of taxable years beginning during 2002 or 2003)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2001.

**SA 2707.** Mr. KYL submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ PERSONAL TRAVEL CREDIT.**

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to nonrefundable personal credits) is amended by inserting after section 25B the following new section:

**“SEC. 25C. PERSONAL TRAVEL CREDIT.**

“(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the qualified personal travel expenses which are incurred and paid by the taxpayer on or after the date of the enactment of this section and before the date which is 30 days after the date of such enactment.

“(b) MAXIMUM CREDIT.—The credit allowed to a taxpayer under subsection (a) for any taxable year shall not exceed \$500 (\$1,000, in the case of a joint return).

“(c) QUALIFIED PERSONAL TRAVEL EXPENSES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified personal travel expenses’ means reasonable expenses in connection with 1 qualifying personal trip away from the taxpayer’s residence for—

“(A) travel by aircraft, rail, watercraft, or motor vehicle, and

“(B) lodging while away from home at any commercial lodging facility.

Such term does not include expenses for meals, entertainment, amusement, or recreation.

“(2) QUALIFYING PERSONAL TRIP.—

“(A) IN GENERAL.—The term ‘qualifying personal trip’ means travel within the United States (including the Commonwealth of Puerto Rico and the possessions of the United States)—

“(i) the farthest destination of which is at least 100 miles from the taxpayer’s residence,

“(ii) involves an overnight stay at a commercial lodging facility, and

“(iii) which is taken on or after the date of the enactment of this section.

“(B) ONLY PERSONAL TRAVEL INCLUDED.—Such term shall not include travel if, without regard to this section, any expenses in connection with such travel are deductible in connection with a trade or business or activity for the production of income.

“(3) COMMERCIAL LODGING FACILITY.—The term ‘commercial lodging facility’ includes any hotel, motel, resort, rooming house, or campground.

“(d) SPECIAL RULES.—

“(1) DENIAL OF CREDIT TO DEPENDENTS.—No credit shall be allowed under this section to any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which such individual’s taxable year begins.

“(2) EXPENSES MUST BE SUBSTANTIATED.—No credit shall be allowed by subsection (a) unless the taxpayer substantiates by adequate records or by sufficient evidence corroborating the taxpayer’s own statement the amount of the expenses described in subsection (c)(1).

“(e) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under this chapter for any expense for which credit is allowed under this section.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 24(b)(3)(B) of the Internal Revenue Code of 1986, as added and amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, is amended by striking “23 and 25B” and inserting “23, 25B, and 25C”.

(2) Section 25(e)(1)(C) of such Code is amended by striking “23 and 1400C” and by inserting “23, 25C, and 1400C”.

(3) Section 25(e)(1)(C) of such Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, is amended by inserting “25C,” after “25B,”.

(4) Section 25B of such Code, as added by the Economic Growth and Tax Relief Reconciliation Act of 2001, is amended by striking “section 23” and inserting “sections 23 and 25C”.

(5) Section 26(a)(1) of such Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, is amended by striking “and 25B” and inserting “25B, and 25C”.

(6) Section 1400C(d) of such Code is amended by inserting “and section 25C” after “this section”.

(7) Section 1400C(d) of such Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, is amended by striking “and 25B” and inserting “25B, and 25C”.

(8) The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting before the item relating to section 26 the following new item: “Sec. 25C. Personal travel credit.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

**SA 2708. Mr. SPECTER** (for himself and Mr. SANTORUM) submitted an amendment intended to be proposed by him to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; which was ordered to lie on the table; as follows:

At the end, add the following:

**SEC. \_\_\_\_ TREATMENT OF CERTAIN COUNTIES FOR PURPOSES OF REIMBURSEMENT UNDER THE MEDICARE PROGRAM.**

(a) RECLASSIFICATION OF CERTAIN PENNSYLVANIA COUNTIES.—

(1) IN GENERAL.—Notwithstanding any other provision of law, subject to paragraph (3), effective for discharges occurring during fiscal year 2002, for purposes of making payments under subsections (d) and (j) of section 1886 of the Social Security Act (42 U.S.C. 1395ww) to hospitals (including rehabilitation hospitals and rehabilitation units under such subsection (j))—

(A) in Columbia, Lackawanna, Luzerne, Wyoming, and Lycoming Counties, Pennsylvania, such counties are deemed to be located in the Newburgh, New York-PA Metropolitan Statistical Area;

(B) in Mercer County, Pennsylvania, such county is deemed to be located in Youngstown-Warren, Ohio Metropolitan Statistical Area; and

(C) in Northumberland County, Pennsylvania, such county is deemed to be located in the Harrisburg-Lebanon-Carlisle, Pennsylvania Metropolitan Statistical Area.

(2) RULES.—The reclassifications made under paragraph (1) with respect to a subsection (d) hospital shall be treated as a decision of the Medicare Geographic Classification Review Board under paragraph (10) of section 1886(d) of the Social Security Act (42 U.S.C. 1395ww(d)).

(3) LIMITATION ON APPLICATION DURING FISCAL YEAR 2002.—With respect to fiscal year 2002, this subsection shall apply only to discharges occurring on and after April 1, 2002.

(b) IMPLEMENTATION OF PROVISIONS.—The Secretary of Health and Human Services shall implement the provisions of subsection (a) by program memorandum. In implementing such provisions, the Secretary shall recalculate new standardized amounts,

weighting factors, rates, and wage indices by April 1, 2002, in a manner that assures overall budget neutrality.

**AUTHORITY FOR COMMITTEES TO MEET**

COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mr. BREAUX. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be authorized to meet on Thursday, January 24, 2002, at 9 a.m., on the nomination of Dr. James Mahoney to be Assistant Secretary for Oceans and Atmosphere and Deputy Administrator for the National Oceanic and Atmosphere Administration.

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

COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mr. BREAUX. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be authorized to meet on Thursday, January 24, 2002, at 9:30 on national security, safety, technology and employment implications of increasing the cafe standards.

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

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. BREAUX. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet on Thursday, January 24, 2002, at 9:30 a.m., to conduct a hearing entitled, “Partner’s for America’s Transportation Future.” The hearing will focus on the lessons learned from TEA-21 and perspectives on reauthorization from the Federal, State and local level. The hearing will be held in SD-406.

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

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. BREAUX. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet on Thursday, January 24, 2002, at 2:30 p.m., to hear from the following nominees pending before the committee: Linda Morrison Combs to be Chief Financial Officer of the Environmental Protection Agency; J. Paul Gilman to be Assistant Administrator of the Environmental Protection Agency; and Morris X. Winn to be Assistant Administrator of the Environmental Protection Agency. The hearing will be held in SD-406.

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

COMMITTEE ON GOVERNMENTAL AFFAIRS

Mr. BREAUX. Mr. President, I ask unanimous consent that the Committee on Governmental Affairs be authorized to meet on Thursday, January 24, 2002, at 10 a.m., to hold a hearing entitled “The Fall of Enron: How Could It Have Happened?”

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