

Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Bureau of Labor Statistics Price Indexes for Department Stores—October 2001” (Rev. Rul. 2002-4) received on March 1, 2002; to the Committee on Finance.

EC-5706. A communication from the Chief of the Regulations Unit, Internal Revenue Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Funding Relief Contained in Section 112 of the Victims of Terrorism Tax Relief Act of 2001” (Notice 2002-7) received on March 1, 2002; to the Committee on Finance.

EC-5707. A communication from the Chief of the Regulations Unit, Internal Revenue Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone or a Presidential Declared Disaster” (Rev. Rul. 2001-53) received on March 8, 2002; to the Committee on Finance.

EC-5708. A communication from the Chief of the Regulations Unit, Internal Revenue Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Equity Investment Prior to Section 45D9(f)(2) Allocation” (Notice 2001-75) received on March 4, 2002; to the Committee on Finance.

EC-5709. A communication from the Chief of the Regulations Unit, Internal Revenue Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Revenue Procedure—Update of Rev. Proc. 2001-11 (Adequate Disclosure)” (Rev. Rul. 2001-52) received on March 8, 2002; to the Committee on Finance.

EC-5710. A communication from the Chief of the Regulations Unit, Internal Revenue Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Mark-to-Market Election Under TRA '97 for Principal Residences” (Rev. Rul. 2001-57) received on March 8, 2002; to the Committee on Finance.

EC-5711. A communication from the Chief of the Regulations Unit, Internal Revenue Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Proposed Revenue Procedure Regarding the Cash Method” (Notice 2001-76) received on March 8, 2002; to the Committee on Finance.

EC-5712. A communication from the Chief of the Regulations Unit, Internal Revenue Service, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled “Rev. Proc. 2001-59—2002 Inflation-Adjusted Items” (Rev. Proc. 2001-59) received on March 8, 2002; to the Committee on Finance.

EC-5713. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Withdrawal of the Federal Designated Use for Shields Gulch in Idaho” (FRL7157-1) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5714. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Unregulated Contaminant Monitoring Regulation for Public Water Systems; Establishing of Reporting Date” (FRL7157-3) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5715. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Perfluoroalkyl Sulfonates; Significant New Use Rule” (FRL6823-6) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5716. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “National Emission Standards for Hazardous Air Pollutants: Solvent Extraction for Vegetable Oil Production” (FRL7155-9) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5717. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “National Emission Standards for Hazardous Air Pollutants for Source Categories: General Provisions and Requirements for Control Technology Determinations for Major Sources in Accordance with Clean Air Act Sections, Sections 112(g) and 112(j)” (FRL7155-8) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5718. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Hazardous Waste Management Systems; Definition of Solid Waste; Toxicity Characteristic” (FRL7157-2) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5719. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Designation of Areas for Air Quality Planning Purposes; Ohio; Technical Amendment” (FRL7155-2) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5720. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Approval of the Clean Air Act Section 111 and 112 Delegation of Authority Updates to the Washington State Department of Ecology, Benton Clean Air Authority, Northwest Air Pollution Authority, Puget Sound Clean Air Agency, and Spokane County Air Pollution Control Authority” (FRL7153-2) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5721. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Approval and Promulgation of State Implementation Plans; Indiana” (FRL7155-3) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5722. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Approval and Promulgation of Air Quality Implementation Plans; Maine; Control of Gasoline Volatility” (FRL7152-1) received on March 8, 2002; to the Committee on Environment and Public Works.

EC-5723. A communication from the Principal Deputy Associate Administrator of the Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled “Acquisition Regulation: Administrative Changes and Technical Amendments” (7155-7) received on March 8, 2002; to the Committee on Environment and Public Works.

EXECUTIVE REPORTS OF COMMITTEES

The following executive reports of committees were submitted:

By Mr. LIEBERMAN for the Committee on Governmental Affairs.

Jeanette J. Clark, of the District of Columbia, to be an Associate Judge of the Superior Court of the District of Columbia for the term of fifteen years.

*Louis Kincannon, of Virginia, to be Director of the Census.

By Mr. KERRY for the Committee on Small Business and Entrepreneurship.

*Melanie Sabelhaus, of Maryland, to be Deputy Administrator of the Small Business Administration.

*Nomination was reported with recommendation that it be confirmed subject to the nominee's commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.

(Nominations without an asterisk were reported with the recommendation that they be confirmed.)

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. GRAHAM (for himself, Mr. HATCH, Mr. JEFFORDS, Mr. KERRY, and Mr. TORRICELLI):

S. 2006. A bill to amend the Internal Revenue Code of 1986 to clarify the eligibility of certain expenses for the low-income housing credit; to the Committee on Finance.

By Mr. INHOFE:

S. 2007. A bill to provide economic relief to general aviation entities that have suffered substantial economic injury as a result of the terrorist attacks perpetuated against the United States on September 11, 2001; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. GREGG:

S. 2008. A bill to prohibit certain abortion-related discrimination in governmental activities; to the Committee on Health, Education, Labor, and Pensions.

By Mr. DURBIN (for himself, Ms. COLLENS, and Ms. SNOWE):

S. 2009. A bill to amend the Public Health Service Act to provide services for the prevention of family violence; to the Committee on Health, Education, Labor, and Pensions.

By Mr. LEAHY (for himself, Mr. DASCHLE, Mr. DURBIN, and Mr. HARKIN):

S. 2010. A bill to provide for criminal prosecution of persons who alter or destroy evidence in certain Federal investigations or defraud investors of publicly traded securities, to disallow debts incurred in violation of securities fraud laws from being discharged in bankruptcy, to protect whistleblowers against retaliation by their employers, and for other purposes; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 532

At the request of Mr. DORGAN, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. 532, a bill to amend the Federal Insecticide, Fungicide, and Rodenticide Act to permit a State to register a Canadian pesticide for distribution and use within that State.

S. 839

At the request of Mr. CLELAND, his name was added as a cosponsor of S.

839, a bill to amend title XVIII of the Social Security Act to increase the amount of payment for inpatient hospital services under the medicare program and to freeze the reduction in payments to hospitals for indirect costs of medical education.

S. 940

At the request of Mr. DODD, the name of the Senator from New Jersey (Mr. CORZINE) was added as a cosponsor of S. 940, a bill to leave no child behind.

S. 946

At the request of Ms. SNOWE, the name of the Senator from Hawaii (Mr. INOUYE) was added as a cosponsor of S. 946, a bill to establish an Office on Women's Health within the Department of Health and Human Services.

S. 952

At the request of Mr. GREGG, the names of the Senator from Maryland (Ms. MIKULSKI), the Senator from New Mexico (Mr. BINGAMAN), and the Senator from Maine (Ms. COLLINS) were added as cosponsors of S. 952, a bill to provide collective bargaining rights for public safety officers employed by States or their political subdivisions.

S. 960

At the request of Mr. CLELAND, his name was added as a cosponsor of 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.

S. 1210

At the request of Mr. CAMPBELL, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. 1210, a bill to reauthorize the Native American Housing Assistance and Self-Determination Act of 1996.

S. 1475

At the request of Mr. BREAUX, the name of the Senator from New Jersey (Mr. TORRICELLI) was added as a cosponsor of S. 1475, a bill to amend the Internal Revenue Code of 1986 to provide an appropriate and permanent tax structure for investments in the Commonwealth of Puerto Rico and the possessions of the United States, and for other purposes.

S. 1606

At the request of Mr. NELSON of Florida, the name of the Senator from Florida (Mr. GRAHAM) was added as a cosponsor of S. 1606, a bill to amend title XI of the Social Security Act to prohibit Federal funds from being used to provide payments under a Federal health care program to any health care provider who charges a membership of any other extraneous or incidental fee to a patient as a prerequisite for the provision of an item or service to the patient.

S. 1749

At the request of Mr. KENNEDY, the names of the Senator from Louisiana (Ms. LANDRIEU) and the Senator from Idaho (Mr. CRAIG) were added as cosponsors of S. 1749, a bill to enhance the border security of the United States, and for other purposes.

S. 1760

At the request of Mr. THOMAS, the names of the Senator from South Dakota (Mr. JOHNSON) and the Senator from Oklahoma (Mr. INHOFE) were added as cosponsors of S. 1760, a bill to amend title XVIII of the Social Security Act to provide for the coverage of marriage and family therapist services and mental health counselor services under part B of the medicare program, and for other purposes.

S. 1786

At the request of Mr. DURBIN, the names of the Senator from North Dakota (Mr. CONRAD) and the Senator from Hawaii (Mr. AKAKA) were added as cosponsors of S. 1786, a bill to expand aviation capacity in the Chicago area.

S. 1860

At the request of Mr. DORGAN, the name of the Senator from Minnesota (Mr. DAYTON) was added as a cosponsor of S. 1860, a bill to reward the hard work and risk of individuals who choose to live in and help preserve America's small, rural towns, and for other purposes.

S. 1918

At the request of Ms. COLLINS, the names of the Senator from Michigan (Ms. STABENOW) and the Senator from Arkansas (Mr. HUTCHINSON) were added as cosponsors of S. 1918, a bill to expand the teacher loan forgiveness programs under the guaranteed and direct student loan programs for highly qualified teachers of mathematics, science, and special education, and for other purposes.

S. 1924

At the request of Mr. LIEBERMAN, the name of the Senator from Georgia (Mr. MILLER) was added as a cosponsor of S. 1924, a bill to promote charitable giving, and for other purposes.

S. 1931

At the request of Mr. LIEBERMAN, the name of the Senator from Louisiana (Ms. LANDRIEU) was added as a cosponsor of S. 1931, a bill to amend title XVIII of the Social Security Act to improve patient access to, and utilization of, the colorectal cancer screening benefit under the Medicare Program.

S. RES. 207

At the request of Mr. BINGAMAN, the names of the Senator from Montana (Mr. BURNS), the Senator from Delaware (Mr. CARPER), the Senator from New Jersey (Mr. CORZINE), the Senator from South Dakota (Mr. DASCHLE), the Senator from Wisconsin (Mr. KOHL), the Senator from Arkansas (Mrs. LINCOLN), and the Senator from Montana (Mr. BAUCUS) were added as cosponsors of S. Res. 207, a resolution designating March 31, 2002, and March 31, 2003, as "National Civilian Conservation Corps Day."

S. CON. RES. 84

At the request of Mr. SCHUMER, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. Con. Res. 84, a concurrent resolution providing for a joint session of

Congress to be held in New York City, New York.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. GRAHAM (for himself, Mr. HATCH, Mr. JEFFORDS, Mr. KERRY, and Mr. TORRICELLI):

S. 2006. A bill to amend the Internal Revenue Code of 1986 to clarify the eligibility of certain expenses for the low-income housing credit; to the Committee on Finance.

Mr. GRAHAM. Madam President, today I am introducing legislation that will improve the effectiveness of one of the most effective programs we have to help Americans get affordable housing, the Low Income Housing Tax Credit. I am proud to be joined in this effort by my esteemed colleagues Senator HATCH, Senator JEFFORDS, Senator KERRY and Senator TORRICELLI.

The Low Income Housing Tax Credit was created in 1986 to attract private sector capital to the affordable housing market. It has been the major engine for financing the production of low-income multi-family housing. The program offers developers and investors in affordable housing credit against their Federal income tax in return for their investment. Since its inception, the Low Income Housing Tax Credit has assisted in the development and availability of roughly 850,000 new and rehabilitated units of affordable housing.

Last fall, the Internal Revenue Service issued its first guidance in the program's 16 year history. That guidance was issued in the form of several technical advice memoranda, or TAMs, and specified which development costs will be eligible and ineligible for the credit, known as eligible basis.

TAMs are not official guidance, reviewed by the Treasury Department, but instead, IRS legal opinion providing direction to IRS agents conducting audits. They are not citable in court proceedings because they are not official guidance. In the absence of official guidance, TAMs could be taken as the official government position. In fact, that is exactly what is happening. The IRS's position is contrary to common industry practice, and eliminates many reasonable, legitimate and necessary costs from the tax credit. This has caused uncertainty among investors as to whether the credits for which they have been paid, will be realized. Moreover, these guidelines could adversely affect the ability of States to target affordable housing to those who need it the most.

It is important to understand, this legislation will not increase the number of low-income housing tax credits available. The maximum amount of credits that states may allocate to developers of affordable housing properties is set by the Internal Revenue Code. Thanks to legislation that we enacted in 2000, the amount available to each state has increased from \$1.50 to \$1.75 times the State's population.