

recognized the possibility of threats from terrorists, both from within and without our borders.

In 1988, Congress passed a ban on undetectable firearms to prevent the manufacture, sale, importation, shipping, possession, transfer, or receipt of firearms that could not be detected by metal detectors or x-ray machines. Since passengers are not permitted to bring firearms on to planes and individuals cannot bring firearms into government buildings, it only makes sense that we ensure that the firearms purchased in this country are detectable by the security machines in those places.

The Undetectable Firearms Act of 1988 provided a sunset on the ban after 10 years to take into account any changes in technology of security machines or firearms. The ban was extended in 1998 for an additional 5 years, and H.R. 3348 would extend this ban for an additional 10 years. The penalties will remain the same: any violation of the ban is punishable by a fine or imprisonment up to 5 years.

It is easy to see why this ban, now more than ever before, must be extended. This is not the time to put our Nation's airports in jeopardy by allowing individuals to pass through security with undetected firearms. Plastic firearms, which are real guns that can do real harm, can breach this security. We can prevent that by prohibiting the manufacture of plastic firearms in the first place, and that is what this bill does.

I would point out that both the National Rifle Association and the U.S. Department of Justice support this legislation. I would like to read into the RECORD a letter which I received 2 days ago from Chuck Cunningham, director of Federal affairs for the NRA:

Dear Chairman Sensenbrenner: On behalf of our 4 million members, I am writing to express our support for H.R. 3348, your legislation to extend the sunset of the restriction of undetectable firearms.

"It is very important to be absolutely clear about the history of this legislation. When originally passed in 1988, the Undetectable Firearms Act did not ban any existing firearm. The extension of this restriction would also not prohibit any firearm in production today. This legislation was and still is purely preventive. The sunset provision was included as a way to balance the possible future development of nonmetallic firearms against likely improvements in detection technology. The statute also allows the executive branch to reduce restrictions under the bill to adapt to those changes.

"Based on the current state of firearms and detection technology, we believe that a straight 10-year extension is an appropriate way to allow continued flexibility, while removing the issue beyond current political debates. Please let me know if we can be of assistance in the speedy passage of this legislation.

This is signed, "Charles H. Cunningham, Director of Federal Affairs" for the National Rifle Association.

I believe that this is commonsense legislation. I urge my colleagues to support it.

Mr. Speaker, I reserve the balance of my time.

Mr. SCOTT of Virginia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I want to thank the chairman of the Committee on the Judiciary for his leadership on this issue. In the wake of the September 11 attacks, we need to do much more to prevent dangerous firearms from falling into the hands of would-be terrorists and other violent criminals.

We could start by renewing the current assault weapons ban. We could also strengthen criminal background checks and close the gun show loophole so that rogue gun dealers will not be able to evade the current spirit of the law and sell guns to criminals and suspected terrorists. Finally, we need to protect us from firearms that cannot be detected by metal detectors or x-ray machines.

The bill before us today achieves the last of these objectives. It renews the Undetectable Firearms Act of 1988, also known as the Plastic Gun Law, which makes it illegal to manufacture, import, possess, or transfer a firearm that is not detectable by walk-through metal detectors or airport x-ray machines.

Renewing the ban on plastic guns is vital. The gun industry clearly has the technology to manufacture firearms that cannot be detected by metal detectors or x-ray machines. As early as 1986, the Congressional Office of Technology Assessment determined that the "technology does exist to manufacture certain firearms which would be completely or almost completely non-metallic" and that "plastic handguns may be available on the commercial market quite soon."

Indeed, shortly thereafter, in 1986, an attempt was made by Libyan dictator Muammar Qaddafi to purchase more than 100 firearms produced in Austria and constructed almost entirely out of hardened plastic.

With the ongoing war on terrorism, it is even more important than ever that we take an aggressive stance against dangerous weapons that make our society vulnerable to future terrorist-related attacks. H.R. 3348 was introduced with this in mind; and while I would strongly prefer to make this bill permanent and not just an extension, I think the extension is an important step in the right direction, and I urge my colleagues to support the bill.

Mr. Speaker, I yield back the balance of my time.

Mr. SENSENBRENNER. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. SENSENBRENNER) that the House suspend the rules and pass the bill, H.R. 3348, as amended.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

□ 1130

GENERAL LEAVE

Mr. KOLBE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on the motion to go to conference on H.R. 2800, and that I may include tabular and extraneous material.

The SPEAKER pro tempore (Mr. BASS). Is there objection to the request of the gentleman from Arizona?

There was no objection.

APPOINTMENT OF CONFEREES ON H.R. 2800, FOREIGN OPERATIONS, EXPORT FINANCING, AND RELATED PROGRAMS APPROPRIATIONS ACT, 2004

Mr. KOLBE. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the bill (H.R. 2800) making appropriations for foreign operations, export financing, and related programs for the fiscal year ending September 30, 2004, and for other purposes, with a Senate amendment thereto, disagree to the Senate amendment, and agree to the conference asked by the Senate.

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

There was no objection.

MOTION TO INSTRUCT OFFERED BY MRS. LOWEY

Mrs. LOWEY. Mr. Speaker, I offer a motion to instruct conferees.

The Clerk read as follows:

Mrs. LOWEY moves that the managers on the part of the House at the conference on the disagreeing votes of the two Houses on the bill, H.R. 2800, making appropriations for foreign operations, export financing, and related programs for the fiscal year 2004 be instructed to insist on the provisions of the Senate bill providing a total of \$1,726,000,000 to combat HIV/AIDS, tuberculosis and malaria.

The SPEAKER pro tempore. Pursuant to clause 7 of rule XXII the gentleman from New York (Mrs. LOWEY) and the gentleman from Arizona (Mr. KOLBE) each will control 30 minutes.

The Chair recognizes the gentleman from New York (Mrs. LOWEY).

Mrs. LOWEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, this motion to instruct the conferees on the fiscal year 2004 foreign operations bill will ensure that the House is clearly on record to provide the highest possible funding level for HIV/AIDS, tuberculosis, and malaria in 2004.

With the \$700 million provided in the Labor HHS bill for these purposes, acceptance of these funding levels would bring the total amount provided for HIV/AIDS, TB, and malaria in 2004 to \$2.4 billion.

This motion urges the House conferees to approve the higher levels in the Senate-passed bill. While I had

hoped to reach the level of \$3 billion, as the President has promised, acceptance of this motion gets us most of the way there. A Republican-sponsored amendment to add \$300 million in HIV/AIDS funding passed overwhelmingly in the other body. In addition, the Senate bill increases the amounts for TB and malaria by \$30 million above House levels. This motion simply solidifies the funding levels implied by the HIV amendment and the underlying bill.

We should not forget that this House voted to authorize \$3 billion to fulfill the first year of the President's 5-year/\$15 billion global AIDS initiative. The President left the distinct impression during his visit to Africa that the full \$3 billion would be provided in 2004, despite the fact that the President only requested \$2 billion in funding.

While our attention, and much of the media's, has appropriately focused on Iraq, we must not lose sight of the fact that HIV/AIDS is not only a humanitarian crisis but it is a grave threat to global stability. The African continent is being destroyed by this pandemic. Of the 42 million people infected with HIV, almost three-quarters live in Africa. Life expectancies in Africa are falling rapidly. In some countries, people are not expected to live past their 40s. By the year 2010, there will be 40 million AIDS orphans.

There are still many countries in Africa where condom distribution, access to HIV testing, treatment, and education programs are simply not available. More resources are necessary. And our capacity to plan and deliver programs can, and must, be expanded.

The global AIDS bill, recently passed by Congress, requires that our HIV programs begin a transition from awareness and comprehensive prevention to treatment and abstinence promotion programs. This will be an expensive undertaking, and it should not replace current efforts which emphasize a balanced approach to prevention and awareness. New efforts require new resources.

We have been heartened by recent breakthroughs in the availability of drugs to treat HIV. Countries such as Thailand, India, and China are moving aggressively to produce and distribute drugs to HIV-infected populations at affordable prices. However, those same drugs remain unavailable in most African countries. Similarly, there are many promising new forms of malaria treatment now being researched. New resources will speed up their availability and save lives.

The additional funds can be used next year to speed expansion of mother-to-child transmission programs, accelerate the creation of viable treatment programs, establish drug purchase and distribution programs, expand the President's initiative beyond the 14 countries currently identified, and expand prevention programs.

With respect to the Global Fund to fight HIV, the passage of this motion will help ensure the highest possible

funding level. While the House bill has \$400 million for the fund, the Senate bill has only \$250 million. More for HIV means more for the fund.

This additional funding can be used wisely next year. It will make a real difference and save lives and it will demonstrate to the world that when the United States makes a promise, we keep it.

Mr. Speaker, I urge support of the motion to instruct.

Mr. Speaker, I reserve the balance of my time.

Mr. KOLBE. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I think the motion of my friend and colleague, the gentlewoman from New York (Mrs. LOWEY), deserves a few comments from me here this morning. I also would like to see more resources applied to the HIV/AIDS pandemic, as well as the other diseases such as malaria and tuberculosis that are included in our infectious diseases account and in the Global Fund. I think all of us would like to see that happen.

I certainly voted for the \$3 billion authorization that passed this House earlier. I also spoke during our debate on our bill and said that I believe the amount that we had in there was a reasonable amount of money, that could be expended during the course of the coming fiscal year. I still believe that to be the case. But if we can find ways to put this money into existing programs or other programs and make sure that it works given the constraints that we have, and I think we need to acknowledge the constraints that we have, for example, on the Global Fund of contributing no more than one-third of the total dollars that are made available to that fund, if we can do that, given the constraints that we have, then I am in favor of it. For that reason, I do not oppose this motion to instruct the conferees.

But whether or not the conference provides \$1.426 billion, as passed by the House, or \$1.726 billion as passed by the Senate, in other words a \$300 million difference there, if it is something in between, depends in my view, on three factors:

The first is the allocation that the foreign operations conference will have under the Congressional Budget Resolution. The second, of course, will be the competing priorities that we have when we go to conference. There is going to be a priority of some for more money for maternal health. There is going to be a priority for more money for education. Some will argue for the creation of jobs in the United States through export promotion.

The third factor that I think will be critical in determining exactly how much we finally are able to allocate to fighting this HIV/AIDS pandemic is the funding that not only the Foreign Operations appropriation conference gets, but the Labor HHS appropriations conference. Because they also have money in there that goes to the Global Fund

and to fight this disease. Each of them contain differing House and Senate levels for the Global Fund to Fight AIDS, TB, and malaria and for other bilateral programs.

So this is not as though we are operating entirely within the confines of the Foreign Operations bill, but rather we also have to know what is going to be done by our sister subcommittee that handles Labor and Health and Human Services.

Given those three factors, Mr. Speaker, I am hopeful, however, that we will be able to add to the amount of dollars that we have now allocated for HIV/AIDS. And I look forward to working with my colleague, the gentlewoman from New York (Mrs. LOWEY) and other members of the conference committee both from the House and Senate to resolve this issue in a way that will give us the maximum funds available to fight this pandemic, which is not only a moral issue for most of us here in the Congress, but I think also a matter of national security for the United States.

Mr. Speaker, I reserve the balance of my time.

Mrs. LOWEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would like to say that I know of the chairman's real commitment to this issue and know that he understands the pain and suffering that is resulting from the lack of finances in providing the education, the prevention education, the drugs that are so necessary. And now that the cost of these drugs are so very reasonable, when you think about the choices we have either to increase the dollars and save lives or not increase the dollars and continue the terrible tragedy, and I know of the chairman's commitment to this issue, I would expect that there will be a commitment on the part of the chairman to work with the leadership in the House to find the additional funds, as we know they did in the Senate, without taking the funds away from other critical programs. I am pleased that the Senate has been able to locate these additional funds.

I look forward to working with the gentleman and finding these funds for this very vital cause.

Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. DAVIS).

Mr. DAVIS of Illinois. Mr. Speaker, I want to thank the gentlewoman from New York (Mrs. LOWEY) for yielding me this time. I also want to commend the gentleman from Arizona (Chairman KOLBE) and the ranking member for the outstanding work that they have both done in shaping this legislation.

I rise in support of the Lowey motion to instruct conferees on the Foreign Ops appropriation bill to reflect the Senate version of assistance for the U.S. Agency for International Development, for child survival and disease programs for HIV/AIDS, polio, malaria, tuberculosis, and other infectious diseases, including family planning and reproductive health programs.

I commend the gentlewoman from New York (Mrs. LOWEY) for this motion because it reflects her keen insight and understanding and sensitivity to the health and medical needs of underdeveloped nations, especially in Africa.

Mr. Speaker, this motion is not a budget breaker. It is not a program alterer. It does not change any program, nor does it create any serious imbalances. It simply asks that the conferees support the other body's mark which is \$1,726,000,000. It is not a lot of additional money between the two. But when we think of what a little bit of money can do in Africa, what it can do for individuals who are simply waiting to die, who have no hope, who have lost it all, given up, who have said that the only thing that they can do is wait and hope that something happens, well, this gives hope to those millions, this gives hope to those thousands, it is a very rational motion. I am pleased to support it.

Mr. Speaker, again, I commend both the gentleman from Arizona (Chairman KOLBE) and the gentlewoman from New York (Ranking Member LOWEY) for the outstanding work that they have done.

Mr. KOLBE. Mr. Speaker, I continue to reserve the balance of my time.

Mrs. LOWEY. Mr. Speaker, I yield 4½ minutes to the distinguished gentlewoman from California (Ms. LEE) who has been a real leader on this issue and has certainly traveled to Africa over and over again to see the pain and suffering.

Ms. LEE. Mr. Speaker, let me just take a moment to thank the gentlewoman from New York (Mrs. LOWEY) for her tireless efforts on the Foreign Operations Appropriations subcommittee to secure more funding for our global AIDS, tuberculosis, and malaria programs. She has been consistent and has really helped put the appropriations funding process in perspective. So I just want to commend and thank the gentlewoman from New York (Mrs. LOWEY) for her leadership.

Mr. Speaker, I rise today to join all of our colleagues by supporting this motion to instruct conferees to accept the Senate's level of funding for our global AIDS, TB, and malaria programs in the fiscal year 2004 Foreign Operations Appropriations bill.

□ 1145

Mr. Speaker, AIDS, TB and malaria have quite simply ravaged Africa and the developing world. Every year over 6 million people worldwide die needlessly, sometimes of all three of these diseases. Six million people. Can you imagine. Just think for a minute. Six million people. Six million. That is roughly equivalent to losing the entire State of Indiana, Massachusetts, or Washington every single year.

Now, the vast majority of these deaths could be prevented for just over \$30 a year, a price that is really continuing to drop. HIV/AIDS patients who are really on the brink of death can be revived with lifesaving

antiretroviral therapies. For just \$10 an entire course of DOTS treatment, TB-infected patients, who are often co-infected with AIDS, can be cured. For just 2 to \$3 we can provide individuals with an insecticide-treated bed net to kill mosquitos and reduce malaria infections.

That is not a lot of money to save so many millions of lives, Mr. Speaker. These are not complicated interventions. Success stories like the clinic run by Dr. Paul Farmer in Haiti have proven that members of the community can be trained in a single week to monitor and provide effective drug treatments with a minimal level of supervision while ensuring maximum adherence of patients to an often-strict drug regime.

Programs like these must be strengthened and accelerated. With the help of the Global Fund to fight TB, AIDS, and malaria and the World Health Organization's new three by five AIDS initiatives, the capacity to scale up such programs will be greatly improved. Contrary to what many say and believe, the capacity is there to provide the care and treatment and prevention. These NGOs and these faith-based organizations, they only need the resources to do that. So that is where we must come in.

By agreeing to this motion to instruct the conferees, we can expand upon the initiatives of the Global Fund and WHO while also strengthening our own bilateral AIDS program.

This is very necessary, this motion. Last week the other body added the \$289 million for the Global AIDS Fund via the defense budget authority, I believe, the budget authority offsets to their version of the foreign ops appropriations bill.

I want to be clear, though. This motion should not infringe on the \$400 million that the House has already endorsed for the Global Fund this year. While I urge my colleagues to accept this motion, I must again voice my discontent that we are still not at the \$3 billion which we authorized.

Secretary of State Colin Powell, I want to remind us all that he has said time and time again that the global AIDS pandemic is far more deadly and insidious than any form of terrorism. So by failing to treat it as such, we devalue the lives of those who are already suffering and dying. And by delaying the full funding of this initiative now, we only make the task more difficult later on.

Mr. Speaker, I want to thank the gentlewoman from New York (Mrs. LOWEY) for her leadership and for making sure that this body moves forward in addressing this pandemic in the way that we should.

Mr. KOLBE. Mr. Speaker I reserve the balance of my time.

Mrs. LOWEY. Mr. Speaker, I yield 3 minutes to the gentlewoman from Michigan (Ms. KILPATRICK), a distinguished member of the Subcommittee on Foreign Operations, Export Financ-

ing, and Related Programs of the Committee on Appropriations, and a strong leader on this very issue.

Ms. KILPATRICK. Mr. Speaker, I thank the gentleman from Arizona (Mr. KOLBE) for his leadership. I enjoy working with him and the things we do together.

To my ranking member, the gentlewoman from New York (Mrs. LOWEY), who continues to be a bright spot as we help and serve countries all over this world, I thank her for her leadership, generally and particularly on the HIV/AIDS issue.

Mr. Speaker, I rise to support the motion to instruct and ask that this body also support the motion to instruct. The pandemic that we see all over the world, HIV and AIDS, is serious trouble. That is what a pandemic is.

It started in the continent of Africa, moving to Asia, to India, to the former Soviet Union and other places of the world. This is truly a pandemic that can be contained, not cured, but can be contained with the proper resources.

As has been mentioned before, HIV/AIDS, TB, and malaria are illnesses and diseases that, if contained properly with education of those who are infected and in those regions of the world, we can cease the pandemic and begin to address the problems that we now face.

The motion to instruct provides the resources that our country can give to those countries who find themselves in assault. We must do no less than to support the motion to instruct.

We know how to contain this. We know where it is in pandemic proportions. When the resources are available in our world community, in our world global AIDS effort, we will find more children more healthy in their communities, in their families, in their countries. The troops that we send out across this world in these various places where the pandemic is, we then have resources to address that so that they do not then encounter these very same illnesses.

The nongovernmental organizations, the NGOs that practice and actually teach and educate, and in some instances actually treat and provide the services, are there, are up and ready and can dispense the money that we have available.

The faith-based network that is around this world, they give resources, training, education, as well as treatment. So I support the gentlewoman from New York (Mrs. LOWEY) in her effort. It is important that we go along with the Senate. And this motion to instruct is a small step towards the \$3 billion and the \$15 billion commitment that this President made for a 3-year commitment.

I hope that we will support the motion to instruct. It is the right way, and again, less than the President has advised he would do but better than what we have right now. I urge Members to support the motion to instruct.

Mr. KOLBE. Mr. Speaker, I reserve the balance of my time.

Mrs. LOWEY. Mr. Speaker, I have no further speakers, and I reserve the balance of my time to close.

The SPEAKER pro tempore (Mr. BASS). The gentlewoman from New York (Mrs. LOWEY) has the right to close.

Mr. KOLBE. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, let me say that I appreciate the comments we have heard here today. The expression of concern about the HIV/AIDS pandemic is one that I share and I think all Members of the House share.

I would just note that we are concerned not only about this HIV/AIDS pandemic which is already ravaging the continent of Africa, but we are very concerned about the growing scourge in South Asia, in India, in Central Asia, and in China and in Russia. These are countries where the epidemic is just beginning to take off.

We have an opportunity to do something there about preventing it from becoming that much worse. So I would hope that as we go through with the efforts to fight this disease that we focus not just on where it is already taking such a heavy toll but in preventing it from taking a very heavy toll in other places.

Mr. Speaker, I yield back the balance of my time.

Mrs. LOWEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would like to again express my appreciation for the support of the chairman for the dollars that were appropriated in the Senate side. However, I have heard rumors which I strongly oppose that there are those who are talking about an across-the-board cut. As we know, there are many possibilities for adjustments in the 302(b); and I would hope that we can work together with the leadership in both Houses in making the adjustment of the 302(b) and add the additional dollars that have been included in the Senate bill.

We know that given the incredible progress that is made, we know that when we can save lives for \$300 a year that we have a moral obligation to do as much as we can within the confines of what is possible; and I look forward to working closely with the gentleman in finding these additional dollars, adjusting the 302(b), and appropriating in conference the dollar amount that has already been appropriate in the Senate. I thank the chairman for his acceptance of this motion to instruct.

Mr. HOYER. Mr. Speaker, I rise in support of the motion offered by Mrs. LOWEY to accept the Senate's level of funding for the U.S. contribution in fiscal year 2004 to global programs to combat the spread of HIV/AIDS.

Mr. Speaker, this should not be a difficult motion for Members on either side of the aisle to support.

It simply calls for the adoption of a funding level for HIV/AIDS programs that was supported in the Senate last week by a vote of 89-1.

Furthermore, it does not even reach the authorized level of funding that was signed into law by the President and supported by 375 Members of this House in May.

In fact, the President during his State of the Union Address committed \$15 billion in foreign assistance spending over 5 years to stop the spread of HIV/AIDS. Congress has since authorized this level through the enactment of H.R. 1298.

Regrettably, the President's budget did not call for the full \$3 billion authorized for FY 2004, and the amount provided in the House version of the fiscal year 2004 Foreign Operations bill falls woefully short of that \$3 billion which is necessary to begin making good on our commitment.

Mr. Speaker, the problem of HIV/AIDS is especially acute on the Continent of Africa, particularly sub-Saharan Africa, where 29.4 million people are living with HIV and AIDS.

Put another way, while the African Continent accounts for only about 10 percent of the world's population, more than 70 percent of the worldwide total of infected people reside there; and there are 11,000 new infections in Africa every day.

Earlier this year I had the opportunity to travel to South Africa and saw first hand the extent of the pandemic, the challenges facing African countries as they attempt to deal with this scourge, and the dire need for economic assistance to implement prevention programs and to provide treatment for those already infected.

We are at a crucial stage in the global war against HIV/AIDS, with the number of worldwide deaths expected to double from last year's estimate of just over 5 million to nearly 12 million next year.

To those who would argue that we cannot afford the additional funding provided in the Senate bill, I say that even this level is still not enough.

Mr. Speaker, we have the opportunity to help stop the spread of this HIV/AIDS, to provide comfort and relief to those already suffering its effects, and to give hope to millions around the world who live in despair because of this horrible disease.

Our compassion and morality command that we seize that opportunity and live up to the commitment we have made.

Mrs. LOWEY. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. Without objection, the previous question is ordered on the motion to instruct.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to instruct offered by the gentlewoman from New York (Mrs. LOWEY).

The motion to instruct was agreed to.

A motion to reconsider was laid on the table.

The SPEAKER pro tempore. Without objection, the Chair appoints the following conferees: Messrs. KOLBE, KNOLLENBERG, LEWIS of California, WICKER, BONILLA, VITTER, KIRK, CRENSHAW, YOUNG of Florida, Mrs. LOWEY, Mr. JACKSON of Illinois, Ms. KILPATRICK, Mr. ROTHMAN, Ms. KAPTUR and Mr. OBEY.

There was no objection.

MILITARY FAMILY TAX RELIEF ACT OF 2003

Mr. SAM JOHNSON of Texas. Mr. Speaker, I move to suspend the rules and concur in the Senate amendments to the bill (H.R. 3365) to amend title 10, United States Code, and the Internal Revenue Code of 1986 to increase the death gratuity payable with respect to deceased members of the Armed Forces and to exclude such gratuity from gross income.

The Clerk read as follows:

Senate amendments:

Strike out all after the enacting clause and insert:

SECTION 1. SHORT TITLE, ETC.

(a) *SHORT TITLE.*—This Act may be cited as the "Military Family Tax Relief Act of 2003".

(b) *AMENDMENT OF 1986 CODE.*—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) *TABLE OF CONTENTS.*—

Sec. 1. Short title, etc.

TITLE I—IMPROVING TAX EQUITY FOR MILITARY PERSONNEL

Sec. 101. Exclusion of gain from sale of a principal residence by a member of the uniformed services or the Foreign Service.

Sec. 102. Treatment of death gratuities payable with respect to deceased members of the Armed Forces.

Sec. 103. Exclusion for amounts received under Department of Defense homeowners assistance program.

Sec. 104. Expansion of combat zone filing rules to contingency operations.

Sec. 105. Modification of membership requirement for exemption from tax for certain veterans' organizations.

Sec. 106. Clarification of the treatment of certain dependent care assistance programs.

Sec. 107. Clarification relating to exception from additional tax on certain distributions from qualified tuition programs, etc. on account of attendance at military academy.

Sec. 108. Suspension of tax-exempt status of terrorist organizations.

Sec. 109. Above-the-line deduction for overnight travel expenses of National Guard and Reserve members.

Sec. 110. Tax relief and assistance for families of Space Shuttle Columbia heroes.

TITLE II—REVENUE PROVISION

Sec. 201. Extension of customs user fees.

TITLE I—IMPROVING TAX EQUITY FOR MILITARY PERSONNEL

SEC. 101. EXCLUSION OF GAIN FROM SALE OF A PRINCIPAL RESIDENCE BY A MEMBER OF THE UNIFORMED SERVICES OR THE FOREIGN SERVICE.

(a) *IN GENERAL.*—Subsection (d) of section 121 (relating to exclusion of gain from sale of principal residence) is amended by redesignating paragraph (9) as paragraph (10) and by inserting after paragraph (8) the following new paragraph:

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

“(A) *IN GENERAL.*—At the election of an individual with respect to a property, the running of the 5-year period described in subsections (a) and (c)(1)(B) and paragraph (7) of this subsection with respect to such property shall be suspended during any period that such individual or such individual's spouse is serving on qualified official extended duty as a member of