

proportion, that small participation is essential to the overall success.

I hope this coalition will grow in numbers in due course, because the importance is vital to a better understanding, not only here at home but across the world, as to the noble goals this coalition has undertaken.

I thank my colleagues who are managing this bill. I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. FRIST. Mr. President, I ask unanimous consent the order for the quorum call be rescinded.

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

Mr. FRIST. Mr. President, I will speak using leader time.

The PRESIDING OFFICER. The leader has that right.

Mr. FRIST. Mr. President, last Thursday the Senate paid tribute to the military personnel and civilians of the United States who are currently engaged in Operation Iraqi Freedom. Today, the Senate likewise pays tribute to the member states of the "Coalition to Disarm Iraq" that are supporting or serving in operations against Saddam Hussein's regime.

S. Con. Res. 30 reflects our understanding that to join with us in this endeavor places a political, military and financial burden on our partners. But shared by many, the burden is lighter.

In particular, as we in the United States comfort our own who have suffered injury or the death of a family member in this conflict, our prayers are with those in other countries who likewise have family members separated from their loved ones and, in some cases, who have borne the burden of the ultimate sacrifice.

Since the campaign to disarm Iraq began several months ago, literally dozens of nations have provided diplomatic, military, logistical, and strategic support, to accomplish our shared objective, the disarmament of Iraq.

We are especially grateful to Australia, Denmark and Poland, whose military forces have joined American and British forces on the battlefield to disarm and liberate Iraq. We have a long friendship with the Australian, Danish and Polish people. Your governments' willingness to stand with us now will long be remembered.

Finally, I salute the political courage and vision of leaders such as Prime Minister John Howard of Australia and President Jose Maria Aznar of Spain. In their conduct they give us the very definition of leadership.

When the people of Iraq are free from the repressive dictatorship that they have lived under for decades, I have no doubt that they will thank the coalition states, and especially those who risked, and sacrificed, their lives to help them attain the freedom to which they are entitled.

I yield the floor.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. BIDEN. How much time remains?

The PRESIDING OFFICER. The Senator from Delaware has 5½ minutes remaining.

Mr. BYRD. Mr. President, last week, the Senate passed a resolution, by unanimous vote, that expressed the sense of the Senate in commending our troops who are now fighting the war against Iraq. At that time, I expressed my reservations about extraneous clauses in the resolution that implied that Congress acted properly in authorizing the President to begin this war.

Soon the Senate will vote on a resolution to commend those nations that are in support of U.S.-led efforts to disarm Saddam Hussein and end his regime. Now that war has begun, the United States needs to act with the greatest amount of international support. The countries that are supporting our efforts deserve our gratitude, even though I believe more could have been done to build a more robust coalition which would more equally share the burdens of war in Iraq.

But this resolution, like its predecessor, not only refers to the thanks that we wish to send to our friends and allies. The resolution also contains eight whereas clauses, some of which speak to United Nations Security Council Resolution 1441. After reading these clauses, it seems to me that the resolution, intentionally or not, implies that the President of the United States acted properly in initiating a war against Iraq based upon the authority of Resolution 1441. I disagree with that conclusion.

The resolution contains two whereas clauses that describe joint statements issued by several nations on January 30, 2003, and February 5, 2003. A reading of these joint statements can be interpreted to argue that Resolution 1441 was a sufficient basis from which to launch a war on Iraq. I do not agree that the United Nations authorized the use of force against Iraq. The U.N. Secretary General seems to share my view on this point.

The Senate should give its thanks to those countries that give their support to our troops in the field. I hope that the United States will work with these countries to address the long-term reconstruction needs of Iraq. I hope that the administration will begin to repair our ties with our other allies that did not share our view of the need to use force in Iraq. But I do not believe that it is proper to give a one-sided view of the diplomacy that brought us to this point in the context of thanking our friends.

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S. CON. RES. 30 AND S. 351, THE ARMED FORCES TAX FAIRNESS ACT

Mr. BURNS. Mr. President, I rise today to join my colleagues in support of S. Con. Res. 30 and S. 351, The Armed Forces Tax Fairness Act.

I am pleased to see so many Americans and communities coming together, in support of our troops. Here in our nation's capitol, we think about our troops everyday. We know how hard they all are fighting for our freedoms and for the freedoms of the Iraqi people. We thank them for what they are doing and want them to know our thoughts and prayers are with them and their families.

My colleagues in Congress and I have the opportunity to lighten the burden service members often encounter while deployed, or upon their return home, with The Armed Forces Tax Fairness Act of 2003. This act would allow the American men and women serving our country at home and abroad a small, well-deserved thank you in the form of tax benefits and relief.

This reward for those who defend our freedom would help to ensure that the men and women who put themselves in harms way when America calls have peace of mind when it comes to things many take for granted, like filing tax returns or collecting travel reimbursement. The provisions of this act will save military families nearly \$500 million in taxes over the next ten years. They deserve nothing less.

Thousands of activated military, National Guard, Reservists, and their families in my home state of Montana will directly benefit from this act, and the benefit to members of our armed services on a national scale is immeasurable. It is important that we continue to support our soldiers in any way we can, recognizing the sacrifice they make for the security of our great Nation.

We have the best fighting force in the world. I remain certain that our troops will succeed in their efforts to disarm Saddam Hussein and free the Iraqi people. I am confident in our military and know that this effort will be accomplished as soon as possible so that all our troops can safely return home to their families.

Mr. DASCHLE. Mr. President, today the Senate is expressing its gratitude to the nations of the world that support the U.S. determination to remove Saddam Hussein from power and eliminate his regime's weapons of mass destruction. I wholeheartedly endorse this resolution and the message it sends to the world about so many nations' view of Saddam Hussein's regime and about the resolve and bravery of the men and women who have stepped in harm's way to remove the threat he poses to international peace and basic human decency.

According to press reports, thousands of additional United States troops have entered Iraq over the last day or so. At the same time, tens of thousands of their comrades continue their relentless and courageous march to Baghdad, making all Americans proud as they battle extreme conditions and irregular—even illegal—tactics by the enemy. Each day, our admiration of these troops and their performance grows.

Unfortunately, as well as our troops have performed, much more fighting apparently lies ahead. Earlier this week, Secretary Rumsfeld declared that we are closer to the beginning than the end of this conflict. And press accounts indicate many in the military believe the conditions in which they will be fighting could get even more difficult.

Administration reports suggest that the closer our troops get to Baghdad, the greater the risk that Iraq will resort to chemical or biological weapons. Apparently, concern is growing within the administration that desperation could cause Saddam's sympathizers to resort to the use of poison gas to defend their despicable leader and his repressive regime.

I recently received a demonstration of what our troops must do to survive and continue to carry out their mission in an environment contaminated with toxic agents. While these briefers expressed confidence our soldiers in Iraq have both the necessary equipment and training to deal with a chemical attack, I pray the 250,000 American troops in the gulf—and the British, Australian, and Polish ground troops fighting alongside them—will not have to make use of that training. But the very fact that our troops are equipped and trained to deal with this possibility demonstrates that the risk of a chemical attack is very real.

All the soldiers in the coalition as well as their governments deserve our heartfelt appreciation for their willingness for to join us in this important cause. We owe them each an enormous debt of gratitude.

Senators LUGAR and BIDEN were right to want to thank those countries who through their words or deeds have expressed support for our effort in Iraq. As I have said on a number of occasions, international support of our effort in Iraq is critical to share the costs and risks of both the fighting as well as the postwar reconstruction.

According to information provided by the administration, three other countries—Great Britain, Australia and Poland—have contributed ground forces to fight alongside the U.S. troops in the region. While we are grateful for the willingness of any country to stand with us, we are particularly grateful to these three countries that have deployed their young people to stand and fight with our troops.

While it may be too late for other countries to provide ground forces to assist us in the fighting, it is not too late for many others to back their words up with tangible help for what comes after the fighting ends. Administration officials indicate they are pressing to develop additional support as this conflict unfolds. That is the right thing to do, and I strongly encourage and support those efforts.

We will want the concrete assistance of our friends and allies as the military effort continues and as we prepare for rebuilding a post-Saddam Iraq. To that

end, this resolution calls on these and other countries as well as key international organizations to support the reconstruction and administration of a post-Saddam Iraq.

In closing, Mr. President, allow me to express my debt of gratitude to the families of the troops carrying out this effort in the Persian Gulf. Yesterday afternoon, on this floor, Senator TIM JOHNSON, whose son Brooks is currently serving in Iraq with the Third Brigade of the 101st Airborne, talked about the intense emotions the families of our troops and our allies are going through. They never know whether the next bit of breaking news will include something about their sons or daughters, mothers or fathers. We owe profound gratitude to them as well.

I yield the floor.

Mr. BIDEN. Mr. President, I am prepared to yield back the remainder of our time on the resolution.

Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on adoption of the concurrent resolution.

The clerk will call the roll.

The bill clerk called the roll.

Mr. REID. I announce that the Senator from Massachusetts (Mr. KERRY), the Senator from Connecticut (Mr. LIEBERMAN), and the Senator from Georgia (Mr. MILLER) are necessarily absent.

I further announce that, if present and voting, the Senator from Massachusetts (Mr. KERRY) would vote "Aye".

The PRESIDING OFFICER (Mr. ENSIGN). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 97, nays 0, as follows:

[Rollcall Vote No. 109 Leg.]

YEAS—97

Akaka	Dayton	Lautenberg
Alexander	DeWine	Leahy
Allard	Dodd	Levin
Allen	Dole	Lincoln
Baucus	Domenici	Lott
Bayh	Dorgan	Lugar
Bennett	Durbin	McCain
Biden	Edwards	McConnell
Bingaman	Ensign	Mikulski
Bond	Enzi	Murkowski
Boxer	Feingold	Murray
Breaux	Feinstein	Nelson (FL)
Brownback	Fitzgerald	Nelson (NE)
Bunning	Frist	Nickles
Burns	Graham (FL)	Pryor
Byrd	Graham (SC)	Reed
Campbell	Grassley	Reid
Cantwell	Gregg	Roberts
Carper	Hagel	Rockefeller
Chafee	Harkin	Santorum
Chambliss	Hatch	Sarbanes
Clinton	Hollings	Schumer
Cochran	Hutchison	Sessions
Coleman	Inhofe	Shelby
Collins	Inouye	Smith
Conrad	Jeffords	Snowe
Cornyn	Johnson	Specter
Corzine	Kennedy	Stabenow
Craig	Kohl	Stevens
Crapo	Kyl	
Daschle	Landrieu	

Sununu  
Talent

Thomas  
Voinovich

Warner  
Wyden

NOT VOTING—3

Kerry

Lieberman

Miller

The concurrent resolution (S. Con. Res. 30) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. CON. RES. 30

Whereas on September 12, 2002, the President of the United States, appearing at the United Nations, called on that institution and its member states to meet their responsibility to disarm Iraq;

Whereas on November 8, 2002, the United Nations Security Council approved Security Council Resolution 1441 under chapter VII of the United Nations Charter by a vote of 15–0, giving Iraq a final opportunity to comply with its disarmament obligations;

Whereas on January 30, 2003, the Prime Ministers of Denmark, Hungary, Italy, Poland, Portugal, and the United Kingdom, and the Presidents of the Czech Republic and the Spanish Government, issued a declaration regarding Security Council Resolution 1441, wherein they stated that "[t]he transatlantic relationship must not become a casualty of the current Iraqi regime's persistent attempts to threaten world security . . . The Iraqi regime and its weapons of mass destruction represent a clear threat to world security. This danger has been explicitly recognized by the United Nations. All of us are bound by Security Council Resolution 1441, which was adopted unanimously.";

Whereas the January 30, 2003, declaration continued to state that "Resolution 1441 is Saddam Hussein's last chance to disarm using peaceful means. The opportunity to avoid greater confrontation rests with him . . . Our governments have a common responsibility to face this threat . . . [T]he Security Council must maintain its credibility by ensuring full compliance with its resolutions. We cannot allow a dictator to systematically violate those resolutions. If they are not complied with, the Security Council will lose its credibility and world peace will suffer as a result.";

Whereas on February 5, 2003, the Foreign Ministers of Albania, Bulgaria, Croatia, Estonia, Latvia, Lithuania, Macedonia, Romania, Slovakia, and Slovenia issued a declaration regarding Security Council Resolution 1441, stating that "the United States [has] presented compelling evidence to the United Nations Security Council detailing Iraq's weapons of mass destruction programs, its active efforts to deceive United Nations inspectors, and its links to international terrorism . . . The transatlantic community, of which we are a part, must stand together to face the threat posed by the nexus of terrorism and dictators with weapons of mass destruction.";

Whereas the February 5, 2003, declaration continued to state that "it has now become clear that Iraq is in material breach of United Nations Security Council resolutions, including United Nations Resolution 1441 . . . The clear and present danger posed by Saddam Hussein's regime requires a united response from the community of democracies. We call upon the United Nations Security Council to take the necessary and appropriate action in response to Iraq's continuing threat to international peace and security.";

Whereas many of the supporters of the January 30, 2003, and February 5, 2003, declarations have provided important support to the United States in addition to their political declarations; and

Whereas in addition to the supporters of the January 30, 2003, and February 5, 2003,

declarations, important diplomatic and strategic support to the United States-led Coalition to Disarm Iraq have been provided by such nations as Afghanistan, Angola, Australia, Azerbaijan, Colombia, Costa Rica, the Dominican Republic, El Salvador, Eritrea, Ethiopia, Georgia, Honduras, Iceland, Japan, Kuwait, Macedonia, the Marshall Islands, Micronesia, Mongolia, the Netherlands, Nicaragua, Palau, Panama, the Philippines, Rwanda, Singapore, the Solomon Islands, South Korea, Tonga, Turkey, Uganda, Ukraine and Uzbekistan: Now, therefore, be it

*Resolved by the Senate (the House of Representatives concurring), That Congress—*

(1) commends and expresses the gratitude of the United States to the nations participating in and contributing to the Coalition to Disarm Iraq, including—

(A) the supporters of the January 30, 2003, declaration issued by the Prime Ministers of Denmark, Hungary, Italy, Poland, Portugal, and the United Kingdom, and the Presidents of the Czech Republic and the Spanish Government;

(B) the supporters of the February 5, 2003, declaration issued by the Foreign Ministers of Albania, Bulgaria, Croatia, Estonia, Latvia, Lithuania, Macedonia, Romania, Slovakia, and Slovenia; and

(C) other allies of the United States who are participating in or contributing to the Coalition;

(2) expresses sincere gratitude to Australia, Denmark, Poland, and the United Kingdom, whose military forces have joined United States Armed Forces to disarm and liberate Iraq;

(3) expresses sincere gratitude to the Prime Minister of the United Kingdom, Tony Blair, the Prime Minister of Australia, John Howard, and the President of the Spanish Government, Jose Maria Aznar, for their courageous support and strong commitment to the Coalition to Disarm Iraq;

(4) expresses sincere gratitude to other allied nations, including nations in the Persian Gulf region, for their military support, logistical support, and other assistance in the current campaign against the regime of Saddam Hussein in Iraq;

(5) welcomes and encourages the active involvement and participation of these countries, other nations, and key international organizations in the reconstruction and administration of Iraq after the current conflict in Iraq; and

(6) commends and expresses the gratitude of the United States to the military personnel and civilians of the member states of the Coalition to Disarm Iraq who are serving in operations against the regime of Saddam Hussein in Iraq, and to the family members of such personnel and civilians who have borne the burden of sacrifice and separation from their loved ones during the current conflict in Iraq.

Mr. LUGAR. Mr. President, I move to reconsider the vote.

Mr. MCCONNELL. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the subsequent vote be 10 minutes and, at the end of the vote, Senator SCHUMER be recognized.

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

#### ARMED FORCES TAX FAIRNESS ACT OF 2003—Continued

The PRESIDING OFFICER. The Senator from Iowa is recognized.

Mr. GRASSLEY. Mr. President, we all have an opportunity today to show support for our men and women in uniform in faraway places such as Iraq.

The bill before us is the Armed Services Tax Fairness Act. It is a bipartisan product. The bill represents the Senate's position pretty much as it was last year when this bill was brought up in the Senate. The revenue loss of the military tax relief package is offset with a crackdown on tax-motivated expatriates. I ask my colleagues to please show their support for our troops and support the Armed Forces Tax Fairness Act.

I yield the floor.

The PRESIDING OFFICER. Who yields time?

The Senator from Montana.

Mr. BAUCUS. Mr. President, this is a time to honor our men and women fighting for us overseas. I am here honoring PFC Stryder Stoutenburg from Missoula, MT, who died in the current conflict. Each of my colleagues knows personnel who have died in Iraq. We honor them. We grieve for their families. We are working hard to give the best benefits we can for them.

This bill is not going to heal wounds. It is not going to bring people back. It is not going to bring our loved ones back home right away. It is a small token of something we can do in honor of the men and women, mothers and fathers, brothers and sisters who are fighting for America.

I strongly urge us to give a resounding vote in favor of the men and women, this small token, to help them. It shows we care. I urge a very strong vote.

Mr. GRASSLEY. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The bill having been read the third time, the question is, Shall the bill, as amended, pass? The clerk will call the roll.

The legislative clerk called the roll.

Mr. REID. I announce that the Senator from Massachusetts (Mr. KERRY), the Senator from Connecticut (Mr. LIEBERMAN), and the Senator from Georgia (Mr. MILLER), are necessarily absent.

I further announce that, if present and voting, the Senator from Massachusetts (Mr. KERRY) would vote "aye."

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 97, nays 0, as follows:

[Rollcall Vote No. 110 Leg.]

YEAS—97

Akaka	Biden	Burns
Alexander	Bingaman	Byrd
Allard	Bond	Campbell
Allen	Boxer	Cantwell
Baucus	Breaux	Carper
Bayh	Brownback	Chafee
Bennett	Bunning	Chambliss

Clinton	Grassley	Nelson (FL)
Cochran	Gregg	Nelson (NE)
Coleman	Hagel	Nickles
Collins	Harkin	Pryor
Conrad	Hatch	Reed
Cornyn	Hollings	Reid
Corzine	Hutchison	Roberts
Craig	Inhofe	Rockefeller
Crapo	Inouye	Santorum
Daschle	Jeffords	Sarbanes
Dayton	Johnson	Schumer
DeWine	Kennedy	Sessions
Dodd	Kohl	Shelby
Dole	Kyl	Smith
Domenici	Landrieu	Snowe
Dorgan	Lautenberg	Specter
Durbin	Leahy	Stabenow
Edwards	Levin	Stevens
Ensign	Lincoln	Warner
Enzi	Lott	Wyden
Feingold	Lugar	
Feinstein	McCain	
Fitzgerald	McConnell	
Frist	Mikulski	
Graham (FL)	Murkowski	
Graham (SC)	Murray	

NOT VOTING—3

Kerry Lieberman Miller

The bill (H.R. 1307), as amended, was passed, as follows:

*Resolved*, That the bill from the House of Representatives (H.R. 1307) entitled "An Act to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services in determining the exclusion of gain from the sale of a principal residence and to restore the tax exempt status of death gratuity payments to members of the uniformed services, and for other purposes.", do pass with the following amendment:

Strike out all after the enacting clause and insert:

#### SECTION 1. SHORT TITLE; ETC.

(a) *SHORT TITLE*.—This Act may be cited as the "Armed Forces Tax Fairness 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*.—The table of contents for this Act is as follows:

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. Exclusion from gross income of certain death gratuity payments.

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 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—OTHER PROVISIONS

Sec. 201. Extension of IRS user fees.