

and second times by unanimous consent, and referred as indicated:

By Mr. BROWNBACK (for himself, Mr. DORGAN, Mr. GRASSLEY, Mr. BAUCUS, Mr. DASCHLE, Mr. ROBERTS, Mr. BURNS, Mr. BOND, Mr. ALLARD, Mr. HAGEL, Mr. DEWINE, Mr. CRAIG, Mr. LEVIN, Mr. LEAHY, Mr. CONRAD, Mr. HARKIN, and Mr. JEFFORDS):

S. 1316. A bill to treat payments under the Conservation Reserve Program as rentals from real estate; to the Committee on Finance.

By Mr. SMITH (for himself, Mr. BIDEN, and Mr. DURBIN):

S. 1317. A bill to amend the American Servicemember's Protection Act of 2002 to provide clarification with respect to the eligibility of certain countries for United States military assistance; to the Committee on Armed Services.

By Ms. SNOWE:

S. 1318. A bill to deauthorize the project for navigation, Tenants Harbor, Maine; to the Committee on Environment and Public Works.

By Ms. SNOWE:

S. 1319. A bill to deauthorize the project for navigation, Northeast Harbor, Maine; to the Committee on Environment and Public Works.

By Ms. SNOWE:

S. 1320. A bill to modify the project for navigation, Union River, Maine; to the Committee on Environment and Public Works.

By Mrs. CLINTON (for herself, Mrs. MURRAY, and Mr. BINGAMAN):

S. 1321. A bill to authorize resources to foster a safe learning environment that supports academic achievement for all students by improving the quality of interim alternative educational settings, providing more behavioral supports in schools, and supporting whole school interventions; to the Committee on Health, Education, Labor, and Pensions.

By Mr. SCHUMER:

S. 1322. A bill to require States to make certain information regarding sexually violent predators accessible on the Internet; to the Committee on the Judiciary.

By Mr. GRASSLEY (for himself, Mr. LEAHY, and Mr. SESSIONS):

S. 1323. A bill to extend the period for which chapter 12 of title 11, United States Code, is reenacted by 6 months; read the first time.

By Mr. GRASSLEY (for himself and Mr. BAUCUS):

S. 1324. A bill to amend the Trade Act of 1974 to establish procedures for identifying countries that deny market access for agricultural products of the United States, and for other purposes; to the Committee on Finance.

By Mr. BURNS (for himself, Mr. GRAHAM of South Carolina, Mr. HAGEL, and Mr. FITZGERALD):

S. 1325. A bill to amend the National Highway System Designation Act of 1995 to modify the applicability of requirements concerning hours of service to operators of commercial motor vehicles transporting agricultural commodities and farm supplies; to the Committee on Commerce, Science, and Transportation.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. SCHUMER (for himself and Mrs. CLINTON):

S. Res. 181. A resolution congratulating all New Yorkers on the occasion of their first

Kentucky Derby victory and the subsequent Preakness Stakes victory with New York-bred gelding, Funny Cide; to the Committee on the Judiciary.

By Ms. STABENOW:

S. Res. 182. A resolution congratulating the American Dental Association for establishing the "Give Kids a Smile" program, emphasizing the need to improve access to dental care for children, and thanking dentists for volunteering their time to help provide needed dental care; to the Committee on Health, Education, Labor, and Pensions.

ADDITIONAL COSPONSORS

S. 202

At the request of Mr. DEWINE, the names of the Senator from New York (Mr. SCHUMER) and the Senator from New York (Mrs. CLINTON) were added as cosponsors of S. 202, a bill to amend the Internal Revenue Code of 1986 to allow as a deduction in determining adjusted gross income that deduction for expenses in connection with services as a member of a reserve component of the Armed Forces of the United States, to allow employers a credit against income tax with respect to employees who participate in the military reserve components, and to allow a comparable credit for participating reserve component self-employed individuals, and for other purposes.

S. 215

At the request of Mrs. FEINSTEIN, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 215, a bill to authorize funding assistance for the States for the discharge of homeland security activities by the National Guard.

S. 224

At the request of Mr. DASCHLE, the name of the Senator from Vermont (Mr. JEFFORDS) was added as a cosponsor of S. 224, a bill to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage.

S. 451

At the request of Ms. SNOWE, the name of the Senator from New York (Mrs. CLINTON) was added as a cosponsor of S. 451, a bill to amend title 10, United States Code, to increase the minimum Survivor Benefit Plan basic annuity for surviving spouses age 62 and older, to provide for a one-year open season under that plan, and for other purposes.

S. 518

At the request of Ms. COLLINS, the names of the Senator from Minnesota (Mr. COLEMAN), the Senator from Wisconsin (Mr. FEINGOLD) and the Senator from California (Mrs. BOXER) were added as cosponsors of S. 518, a bill to increase the supply of pancreatic islet cells for research, to provide better coordination of Federal efforts and information on islet cell transplantation, and to collect the data necessary to move islet cell transplantation from an experimental procedure to a standard therapy.

S. 623

At the request of Mr. WARNER, the name of the Senator from Kansas (Mr.

ROBERTS) was added as a cosponsor of S. 623, a bill to amend the Internal Revenue Code of 1986 to allow Federal civilian and military retirees to pay health insurance premiums on a pretax basis and to allow a deduction for TRICARE supplemental premiums.

S. 735

At the request of Mr. BOND, the name of the Senator from Minnesota (Mr. DAYTON) was added as a cosponsor of S. 735, a bill to amend the Internal Revenue Code of 1986 to clarify the exemption from tax for small property and casualty insurance companies.

S. 780

At the request of Mr. LOTT, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 780, a bill to award a congressional gold medal to Chief Phillip Martin of the Mississippi Band of Choctaw Indians.

S. 852

At the request of Mr. DEWINE, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 852, a bill to amend title 10, United States Code, to provide limited TRICARE program eligibility for members of the Ready Reserve of the Armed Forces, to provide financial support for continuation of health insurance for mobilized members of reserve components of the Armed Forces, and for other purposes.

S. 863

At the request of Mr. EDWARDS, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 863, a bill to amend the Higher Education Act of 1965 to allow soldiers to serve their country without being disadvantaged financially by Federal student aid programs.

S. 875

At the request of Mr. KERRY, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 875, a bill to amend the Internal Revenue Code of 1986 to allow an income tax credit for the provision of homeownership and community development, and for other purposes.

S. 877

At the request of Mr. BURNS, the name of the Senator from North Carolina (Mr. EDWARDS) was added as a cosponsor of S. 877, a bill to regulate interstate commerce by imposing limitations and penalties on the transmission of unsolicited commercial electronic mail via the Internet.

S. 939

At the request of Mr. HAGEL, the name of the Senator from Montana (Mr. BAUCUS) was added as a cosponsor of S. 939, a bill to amend part B of the Individuals with Disabilities Education Act to provide full Federal funding of such part, to provide an exception to the local maintenance of effort requirements, and for other purposes.

S. 955

At the request of Mr. ALLEN, the name of the Senator from Oklahoma (Mr. INHOFE) was added as a cosponsor

of S. 955, a bill to provide liability protection to nonprofit volunteer pilot organizations flying for public benefit and to the pilots and staff of such organizations.

S. 973

At the request of Mr. NICKLES, the names of the Senator from Pennsylvania (Mr. SPECTER) and the Senator from Arizona (Mr. KYL) were added as cosponsors of S. 973, a bill to amend the Internal Revenue Code of 1986 to provide a shorter recovery period for the depreciation of certain restaurant buildings.

S. 976

At the request of Mr. WARNER, the names of the Senator from North Carolina (Mrs. DOLE) and the Senator from Texas (Mrs. HUTCHISON) were added as cosponsors of S. 976, a bill to provide for the issuance of a coin to commemorate the 400th anniversary of the Jamestown settlement.

S. 982

At the request of Mrs. BOXER, the name of the Senator from Hawaii (Mr. AKAKA) was added as a cosponsor of S. 982, a bill to halt Syrian support for terrorism, end its occupation of Lebanon, stop its development of weapons of mass destruction, cease its illegal importation of Iraqi oil, and hold Syria accountable for its role in the Middle East, and for other purposes.

S. 1046

At the request of Mr. STEVENS, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 1046, a bill to amend the Communications Act of 1934 to preserve localism, to foster and promote the diversity of television programming, to foster and promote competition, and to prevent excessive concentration of ownership of the nation's television broadcast stations.

S. 1082

At the request of Mr. BROWNBAC, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 1082, a bill to provide support for democracy in Iran.

S. 1092

At the request of Mr. CAMPBELL, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. 1092, a bill to authorize the establishment of a national database for purposes of identifying, locating, and cataloging the many memorials and permanent tributes to America's veterans.

S. 1110

At the request of Mr. BINGAMAN, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 1110, a bill to amend the Trade Act of 1974 to provide trade adjustment assistance for communities, and for other purposes.

S. 1129

At the request of Mrs. FEINSTEIN, the name of the Senator from North Carolina (Mr. EDWARDS) was added as a cosponsor of S. 1129, a bill to provide for

the protection of unaccompanied alien children, and for other purposes.

S. 1153

At the request of Mr. SPECTER, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 1153, a bill to amend title 38, United States Code, to permit medicare-eligible veterans to receive an out-patient medication benefit, to provide that certain veterans who receive such benefit are not otherwise eligible for medical care and services from the Department of Veterans Affairs, and for other purposes.

S. 1218

At the request of Mr. HOLLINGS, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 1218, a bill to provide for Presidential support and coordination of interagency ocean science programs and development and coordination of a comprehensive and integrated United States research and monitoring program.

S. 1236

At the request of Mr. CAMPBELL, the name of the Senator from Nevada (Mr. REID) was added as a cosponsor of S. 1236, a bill to direct the Secretary of the Interior to establish a program to control or eradicate tamarisk in the western States, and for other purposes.

S. 1248

At the request of Mr. GREGG, the names of the Senator from New York (Mrs. CLINTON), the Senator from Connecticut (Mr. DODD), the Senator from Rhode Island (Mr. REED) and the Senator from Washington (Mrs. MURRAY) were added as cosponsors of S. 1248, a bill to reauthorize the Individuals with Disabilities Education Act, and for other purposes.

S. 1289

At the request of Mr. GRAHAM of Florida, the names of the Senator from Georgia (Mr. MILLER) and the Senator from South Dakota (Mr. JOHNSON) were added as cosponsors of S. 1289, a bill to name the Department of Veterans Affairs Medical Center in Minneapolis, Minnesota, after Paul Wellstone.

S. 1290

At the request of Mr. HOLLINGS, the name of the Senator from South Carolina (Mr. GRAHAM) was added as a cosponsor of S. 1290, a bill to amend the Internal Revenue Code of 1986 to allow an additional advance refunding of tax-exempt bonds issued for the purchase or maintenance of electric generation, transmission, or distribution assets.

S. 1293

At the request of Mr. LEAHY, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 1293, a bill to criminalize the sending of predatory and abusive e-mail.

S. 1293

At the request of Mr. HATCH, the names of the Senator from Montana (Mr. BURNS) and the Senator from Arkansas (Mr. PRYOR) were added as cosponsors of S. 1293, *supra*.

S. 1294

At the request of Mrs. MURRAY, the names of the Senator from Hawaii (Mr. INOUE) and the Senator from Minnesota (Mr. DAYTON) were added as cosponsors of S. 1294, a bill to authorize grants for community telecommunications infrastructure planning and market development, and for other purposes.

S. 1303

At the request of Mr. BROWNBAC, the name of the Senator from South Carolina (Mr. HOLLINGS) was added as a cosponsor of S. 1303, a bill to amend title XVIII of the Social Security Act and otherwise revise the Medicare Program to reform the method of paying for covered drugs, drug administration services, and chemotherapy support services.

S. CON. RES. 40

At the request of Mrs. CLINTON, the names of the Senator from Vermont (Mr. JEFFORDS) and the Senator from Kansas (Mr. BROWNBAC) were added as cosponsors of S. Con. Res. 40, a concurrent resolution designating August 7, 2003, as "National Purple Heart Recognition Day".

S. RES. 151

At the request of Mr. GRASSLEY, the name of the Senator from Georgia (Mr. MILLER) was added as a cosponsor of S. Res. 151, a resolution eliminating secret Senate holds.

S. RES. 164

At the request of Mr. ENSIGN, the names of the Senator from Oregon (Mr. WYDEN) and the Senator from New York (Mr. SCHUMER) were added as cosponsors of S. Res. 164, a resolution reaffirming support of the Convention on the Prevention and Punishment of the Crime of Genocide and anticipating the commemoration of the 15th anniversary of the enactment of the Genocide Convention Implementation Act of 1987 (the Proxmire Act) on November 4, 2003.

S. RES. 169

At the request of Mrs. CLINTON, the names of the Senator from Georgia (Mr. MILLER) and the Senator from California (Mrs. BOXER) were added as cosponsors of S. Res. 169, a resolution expressing the sense of the Senate that the United States Postal Service should issue a postage stamp commemorating Anne Frank.

AMENDMENT NO. 956

At the request of Mr. GRAHAM of Florida, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of amendment No. 956 proposed to S. 1, a bill to amend title XVIII of the Social Security Act to make improvements in the medicare program, to provide prescription drug coverage under the medicare program, and for other purposes.

AMENDMENT NO. 969

At the request of Mr. DODD, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of amendment No. 969 proposed to S. 1,

a bill to amend title XVIII of the Social Security Act to make improvements in the medicare program, to provide prescription drug coverage under the medicare program, and for other purposes.

AMENDMENT NO. 974

At the request of Mr. LEAHY, the name of the Senator from New York (Mr. SCHUMER) was added as a cosponsor of amendment No. 974 proposed to S. 1, a bill to amend title XVIII of the Social Security Act to make improvements in the medicare program, to provide prescription drug coverage under the medicare program, and for other purposes.

AMENDMENT NO. 976

At the request of Mr. SARBANES, his name was added as a cosponsor of amendment No. 976 proposed to S. 1, a bill to amend title XVIII of the Social Security Act to make improvements in the medicare program, to provide prescription drug coverage under the medicare program, and for other purposes.

AMENDMENT NO. 982

At the request of Mr. LAUTENBERG, the names of the Senator from Rhode Island (Mr. REED), the Senator from New York (Mrs. CLINTON), the Senator from New Jersey (Mr. CORZINE) and the Senator from Nevada (Mr. REID) were added as cosponsors of amendment No. 982 proposed to S. 1, a bill to amend title XVIII of the Social Security Act to make improvements in the medicare program, to provide prescription drug coverage under the medicare program, and for other purposes.

AMENDMENT NO. 982

At the request of Ms. MIKULSKI, her name was added as a cosponsor of amendment No. 982 proposed to S. 1, *supra*.

AMENDMENT NO. 998

At the request of Mr. DODD, the name of the Senator from Massachusetts (Mr. KENNEDY) was added as a cosponsor of amendment No. 998 proposed to S. 1, a bill to amend title XVIII of the Social Security Act to make improvements in the medicare program, to provide prescription drug coverage under the medicare program, and for other purposes.

AMENDMENT NO. 998

At the request of Ms. MIKULSKI, her name was added as a cosponsor of amendment No. 998 proposed to S. 1, *supra*.

AMENDMENT NO. 1000

At the request of Mrs. CLINTON, the names of the Senator from South Dakota (Mr. JOHNSON) and the Senator from New Mexico (Mr. BINGAMAN) were added as cosponsors of amendment No. 1000 proposed to S. 1, a bill to amend title XVIII of the Social Security Act to make improvements in the medicare program, to provide prescription drug coverage under the medicare program, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BROWNBACK (for himself, Mr. DORGAN, Mr. GRASSLEY, Mr. BAUCUS, Mr. DASCHLE, Mr. ROBERTS, Mr. BURNS, Mr. BOND, Mr. ALLARD, Mr. HAGEL, Mr. DEWINE, Mr. CRAIG, Mr. LEVIN, Mr. LEAHY, Mr. CONRAD, Mr. HARKIN, and Mr. JEFFORDS):

S. 1316. A bill to treat payments under the Conservation Reserve Program as rentals from real estate; to the Committee on Finance.

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the "Conservation Reserve Program Tax Fairness Act of 2003" be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1316

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Conservation Reserve Program Tax Fairness Act of 2003".

SEC. 2. TREATMENT OF CONSERVATION RESERVE PROGRAM PAYMENTS AS RENTALS FROM REAL ESTATE.

(a) INTERNAL REVENUE CODE.—Section 1402(a)(1) of the Internal Revenue Code of 1986 (defining net earnings from self-employment) is amended by inserting "and including payments under section 1233(2) of the Food Security Act of 1985 (16 U.S.C. 3833(2))" after "crop shares".

(b) SOCIAL SECURITY ACT.—Section 211(a)(1) of the Social Security Act is amended by inserting "and including payments under section 1233(2) of the Food Security Act of 1985 (16 U.S.C. 3833(2))" after "crop shares".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to payments made before, on, or after the date of the enactment of this Act.

Mr. DORGAN. Mr. President, I'm pleased to join Senator BROWNBACK and a number of our colleagues today in reintroducing the Conservation Reserve Program Tax Fairness Act. This legislation is virtually identical to the bill we introduced in the 107th Congress, which garnered nearly twenty Senate cosponsors. It clarifies that Conservation Reserve Program, CRP, payments received by farmers are treated for Federal tax purposes as rental payments from real estate, not self-employment income subject to self-employment taxes.

Despite past strong bipartisan support for this legislation, the Congress did not make this long overdue tax law clarification in the major tax reduction bill that was recently signed into law. This is regrettable and I hope that the Congress will move expeditiously to reverse the IRS's wrong-headed position on this matter.

Let me take a moment to describe this problem. For many years, the IRS has been taking the erroneous position that CRP payments received by farmers are income from self-employment and therefore are subject to self-employment taxes. This position imposes

a significant financial hardship on family farmers who have voluntarily agreed to take environmentally-sensitive lands out of farm production and place them in the Conservation Reserve Program in return for an annual rental payment from the Commodity Credit Corporation of the U.S. Department of Agriculture.

In our judgment, the IRS's tax treatment of CRP payments is not what Congress intended, nor is it supportable in law. The U.S. Tax Court shares our view that the IRS position is improper. In fact, the U.S. Tax Court ruled in 1998 that CRP payments are properly treated by farmers as rental payments and, thus, not subject to self-employment taxes. Unfortunately, the IRS challenged the Tax Court decision and the Tax Court was later reversed by a federal appellate court.

Today, North Dakota has some 3.3 million acres with \$110 million in rental payments in the CRP program. Left unchanged, the IRS's interpretation means that farmers in North Dakota will owe an additional \$16 million in federal taxes this year. A typical North Dakota farmer with 160 acres in CRP would have a CRP payment of \$5,280 and would owe nearly \$800 in self-employment taxes because of the IRS's ill-advised position. If the IRS also decides to pursue back taxes on returns filed by farmers in past years, the amount of taxes owed by individuals farmers for CRP payments could amount to thousands of dollars.

I believe that it is absolutely wrong for the IRS to load up farmers with an added tax burden, especially when most of our Nation's family farmers are still struggling from day to day to make ends meet. With the legislation we are introducing today, Congress can tell the IRS that its effort to treat CRP payments as net earnings from self-employment is inappropriate and will not be allowed to stand.

Senator BROWNBACK and I ask our colleagues to support this much-needed tax relief for family farmers by cosponsoring the Conservation Reserve Program Tax Fairness Act. And we hope you will work with us to get this legislation enacted into law at the first available opportunity.

By Mr. SMITH (for himself, Mr. BIDEN, and Mr. DURBIN):

S. 1317. A bill to amend the American Servicemember's Protection Act of 2002 to provide clarification with respect to the eligibility of certain countries for United States military assistance; to the Committee on Armed Services.

Mr. SMITH. Mr. President, on behalf of myself and my colleagues Mr. BIDEN of Delaware and Mr. DURBIN of Illinois, I ask unanimous consent that the full text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1317

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,