

The obstacles to the orderly reconstruction of Iraq, the restoration and maintenance of peace and security in the country, and the development of political, administrative, and economic institutions in Iraq constituted by the threat of attachment or other judicial process against the Development Fund for Iraq, Iraqi petroleum and petroleum products, and interests therein, and proceeds, obligations, or any financial instruments of any nature whatsoever arising from or related to the sale or marketing thereof, pose a continuing unusual and extraordinary threat to the national security and foreign policy of the United States. For these reasons, I have determined that it is necessary to continue the national emergency protecting the Development Fund for Iraq, and certain other property in which Iraq has an interest, and to maintain in force the sanctions to respond to this threat.

GEORGE W. BUSH.
THE WHITE HOUSE, May 20, 2004.

U.S. ARCTIC RESEARCH PLAN— MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, without objection, referred to the Committee on Science:

To the Congress of the United States:

Consistent with the provisions of the Arctic Research and Policy Act of 1984, as amended (15 U.S.C. 408(a)), I transmit herewith the eighth biennial revision (2004-2008) to the United States Arctic Research Plan, as prepared for the Congress and the Administration by the Interagency Arctic Research Policy Committee.

GEORGE W. BUSH.
THE WHITE HOUSE, May 20, 2004.

A FURTHER MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Mr. Sherman Williams, one of his secretaries.

MOUNT NOTRE DAME WINS STATE TITLES IN GOLF AND BASKET- BALL

(Mr. CHABOT asked and was given permission to address the House for 1 minute.)

Mr. CHABOT. Mr. Speaker, I rise to recognize the achievements of two outstanding groups of young women from my District. Both happen to be from Mount Notre Dame High School.

This past fall the Mount Notre Dame golf team registered its second consecutive Ohio State championship with an impressive 23-stroke victory over Cincinnati rival Ursuline Academy. The Cougars dominated, finishing 16

strokes better than their previous year's State title performance.

Not to be outdone by their classmates, Mount Notre Dame's basketball team was crowned Ohio State champions with a convincing 59 to 44 win over Chaminade-Julienne. The victory topped off a perfect 28 and 0 season and propelled the team to a number two national ranking in the prestigious USA Today poll.

It gives me great pleasure to recognize the continued success of Mount Notre Dame High School, its coaches and administrators, and these young women who serve as ideal role models for future generations of high school student athletes.

Congratulations, Mount Notre Dame.

THANKING FEDERAL EXPRESS AND RICK SICILIANO, LISA DAN- IEL, DEANDRE SAM, THOMAS DALE AND A-ROCKET

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, over a year ago, the children of Houston collected books, story books, pens, paper and other supplies for the children of Afghanistan. We know that their lives have been extremely difficult, but yet the new government is seeking to provide them with an education.

I rise today to thank Rick Siciliano of Federal Express and Lisa Daniel of Federal Express, constituents A-Rocket, the company, A-Rocket, with DeAndre Sam, the owner, and Thomas Dale, for making the dreams of Afghanistan children a reality as they will help get those books from the children of Houston over to Afghanistan.

This has been an effort that has been done in love and commitment, working across not only the aisle but across the land and across the sea. The children of Afghanistan have stood up to say we want to learn, boys and girls, and I just want to give my greatest appreciation for those who will be willing to support this effort in a humanitarian way and to help the children of Houston make their dreams come true to be friends of the children of Afghanistan.

Again, to Rick Siciliano, Lisa Daniel, DeAndre Sam and Thomas Dale, a big thank you on behalf of the children of Afghanistan.

HONORING THE LIFE OF SHERIDAN GARRISON

(Mr. BOOZMAN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BOOZMAN. Mr. Speaker, I rise today to honor the life of Sheridan Garrison, whose untimely death was announced today.

In the early 1980s, Sheridan founded Arkansas Freightways, which became American Freightways, a company that serviced points in 40 States and

employed 16,000 people across the country, including 1,000 in his hometown of Harrison, Arkansas. In 2000, FedEx purchased American Freightways, making Sheridan the director.

Through the years, Sheridan always kept his focus on being a good community partner. When Arkansas Business profiled Sheridan in 1988, he described how he would like to be remembered. He said, "I want to be remembered for being a decent person, for doing what I said I would do, as someone who created an environment where people would choose to work and succeed. And for being a decent father, husband and brother, by people who love me in spite of my faults."

Mr. Speaker, Sheridan will be remembered for all of these traits and more. I ask my colleagues to keep his family in their thoughts and in their prayers.

THE FINANCIAL PENALTY RE- SULTING FROM SAME-SEX MAR- RIAGES

(Mr. BACHUS asked and was given permission to address the House for 1 minute, revise and extend his remarks and include extraneous material.)

Mr. BACHUS. Mr. Speaker, an enormous unrevealed financial penalty will result from same-sex marriage recognition, but there has been little discussion. Why is the media looking the other way? Do seniors not have the right to know it will affect their Social Security benefits? Do taxpayers not have the right to know that it will affect their taxes, both State and Federal? Does the public not have the right to know that it means less money for roads, schools, medical research, veterans benefits? In fact, it was the Social Security issue that side-lined a similar proposal in the Canadian Parliament.

What is the cost? I include in the RECORD a GAO report outlining 1,138 Federal programs impacted if same-sex marriages are recognized in this country, an enormous price tag, hundreds of billions of dollars.

The American people have the right to know. We need to discuss this issue. We are going to give benefits to same-sex couples we do not give to Americans caring for disabled and elderly relatives. We are going to give it to same-sex couples who have no children and give them the same benefits we give married couple with several children.

We need to discuss this issue. It is going to cost billions of dollars.

U.S. GENERAL ACCOUNTING OFFICE,

Washington, DC, January 23, 2004.

Subject: Defense of Marriage Act: Update to Prior Report
Hon. BILL FRIST,
Majority Leader,
U.S. Senate.

DEAR SENATOR FRIST: The Defense of Marriage Act (DOMA) provides definitions of "marriage" and "spouse" that are to be used in construing the meaning of a federal law and, thus, affect the interpretation of a wide variety of federal laws in which marital status is a factor. In 1997, we issued a report

identifying 1,049 federal statutory provisions classified to the United States Code in which benefits, rights, and privileges are contingent on marital status or in which marital status is a factor. In preparing the 1997 report, we limited our search to laws enacted prior to September 21, 1996, the date DOMA was signed into law. Recently, you asked us to update our 1997 compilation.

We have identified 120 statutory provisions involving marital status that were enacted between September 21, 1996, and December 31, 2003. During the same period, 31 statutory provisions involving marital status were repealed or amended in such a way as to eliminate marital status as a factor. Consequently, as of December 31, 2003, our research identified a total of 1,138 federal statutory provisions classified to the United States Code in which marital status is a factor in determining or receiving benefits, rights, and privileges.

To prepare the updated list, we used the same research methods and legal databases

that we employed in 1997. Accordingly, the same caveats concerning the completeness of our collection of laws apply to this updated compilation, as explained more fully in our prior report. For example, because of the inherent limitations of any global electronic search and the many ways in which the laws of the United States Code may deal with marital status, we cannot guarantee that we have captured every individual law in the United States Code in which marital status figures. However, we believe that the probability is high that the updated list identified federal programs in the United States Code in which marital status is a factor.

We have organized our research using the same 13 subject categories as the 1997 report. As agreed with your staff, in addition to providing you with a primary table of new statutory provisions involving marital status, we have prepared a second table identifying those provisions in our prior report that subsequently have been repealed or amended in

a manner that eliminates marital status as a factor. Finally, in a third table, we have listed those provisions identified in our 1997 report that have since been relocated to a different section of the United States Code. We have also attached a brief summary of the 13 research categories; a full description of each category is set forth in the 1997 report.

We plan no further distribution of this report until 30 days after the date of this letter. At that time, we will send copies of this letter to interested congressional committees. The letter will also be available on GAO's home page at <http://www.gao.gov>.

If you have any questions, please contact me at (202) 512-8208 or by E-mail at shahd@gao.gov. Behn Miller Kelly and Richard Burkard made key contributions to this project.

Sincerely yours,

DAYNA K. SHAH,
Associate General Counsel.

APPENDIX 1

**Table of Statutory Provisions Involving Marital Status Added to the United States Code
Between September 21, 1996, and December 31, 2003, by Category**

**CATEGORY 1—SOCIAL SECURITY AND RELATED PROGRAMS, HOUSING, AND FOOD
STAMPS**

Title 42 – The Public Health and Welfare	
Chapter 6A—Public Health Service	
<i>Subchapter II</i>	
<i>Part D—Primary Health Care</i>	
Subpart I—Health Centers	
§ 254d	National Health Service Corps
<i>Subchapter IV—Grants to States for Aid and Services to Needy Families with Children and for Child-Welfare Services</i>	
<i>Part B—Child and Family Services</i>	
Subpart 2—Promoting Safe and Stable Families	
§ 629a	Definitions
<i>Subchapter XI—General Provisions, Peer Review, and Administrative Simplification</i>	
<i>Part A—General Provisions</i>	
§ 1320a-7	Exclusion of certain individuals and entities from participation in Medicare and state health care programs
§ 1320b-17	Recovery of SSI overpayments from other benefits
<i>Part C—Medicare + Choice Program</i>	
§ 1395w-22	Benefits and beneficiary protections
§ 1395w-23	Payments to Medicare + Choice organizations
§ 1395w-27	Contracts with Medicare + Choice organizations
<i>Part D—Miscellaneous Provisions</i>	
§ 1395x	Definitions
§ 1395ff	Determinations; appeals
Chapter 35—Programs for Older Americans	
<i>Subchapter III—Grants for States and Community Programs on Aging</i>	
<i>Part C—Nutrition Services</i>	
Subpart III—General Provisions	
§ 3030g-21	General provisions—nutrition
§ 3030s	Definitions
Chapter 46—Justice System Improvement	
<i>Subchapter XII—F—Public Safety Officers' Death Benefits</i>	
<i>Part A—Death Benefits</i>	
§ 3796d	Purposes
§ 3796d-1	Basic eligibility
<i>Subchapter XII—H—Grants to Combat Violent Crimes against Women</i>	
§ 3796gg-1	State grants
Chapter 84—Department of Energy	
<i>Part A—Establishment of Compensation Program and Compensation Fund</i>	
<i>Subchapter XVI—Energy Employees Occupational Illness Compensation Program</i>	
§ 7384s	Compensation and benefits to be provided
§ 7384u	Separate treatment of certain uranium employees
<i>Part C—Treatment, Coordination, and Forfeiture of Compensation and Benefits</i>	
§ 7385c	Exclusivity of remedy against the United States and against contractors and subcontractors
Chapter 110—Family Violence Prevention and Services	
§ 10410	Grants for state domestic violence coalitions
§ 10421	Definitions

Chapter 129—National and Community Service	
<i>Subchapter I—National and Community Service State Grant Program</i>	
<i>Division F—Administrative Provisions</i>	
§ 12639	Evaluation
Chapter 130—National Affordable Housing	
<i>Subchapter I—General Provisions and Policies</i>	
§ 12704	Definitions
§ 12713	Eligibility under first-time home-buyer programs
Chapter 136—Violent Crime Control and Law Enforcement	
<i>Subchapter III—Violence against Women</i>	
<i>Part C—Civil Rights for Women</i>	
§ 13981	Civil rights
§ 13992	Training provided by grants
Chapter 143—Intercountry Adoptions	
<i>Subchapter V—General Provisions</i>	
§ 14952	Special rules for certain cases

CATEGORY 2—VETERANS' BENEFITS

Title 38—Veterans' Benefits	
Part II—General Benefits	
Chapter 17—Hospital, Nursing Home, Domiciliary, and Medical Care	
<i>Subchapter II—Hospital, Nursing Home, Or Domiciliary Care and Medical Treatment</i>	
§ 1710B	Extended care services
<i>Subchapter VIII—Health Care of Persons other than Veterans</i>	
§ 1781	Medical care for survivors and dependents of certain veterans
Chapter 18—Benefits for Children of Vietnam Veterans	
<i>Subchapter III—General Provisions</i>	
§ 1821	Definitions
Chapter 19—Insurance	
<i>Subchapter III—Servicemembers' Group Life Insurance</i>	
§ 1967	Person insured; amount
§ 1969	Deductions; payment; investment; expenses
Chapter 23—Burial Benefits	
§ 2306	Headstones, markers, and burial receptacles
Part III—Readjustment and Related Benefits	
Chapter 30—All-Volunteer Force Educational Assistance Program	
<i>Subchapter II—Basic Educational Assistance</i>	
§ 3020	Transfer of entitlement to basic educational assistance: members of the Armed Forces with critical military skills
Chapter 42—Employment and Reemployment Rights of Members of the Uniformed Services	
§ 4215	Priority of service for veterans in Department of Labor job training programs
Part IV—General Administrative Provisions	
Chapter 53—Special Provisions Relating to Benefits	
§ 5302	Waiver of recovery of claims by the United States
§ 5313B	Prohibition on providing certain benefits with respect to persons who are fugitive felons
Part V—Boards, Administrations, and Services	
Chapter 77—Veterans Benefits Administration	
<i>Subchapter II—Veterans Outreach Services Program</i>	
§ 7721	Purpose; definitions

CATEGORY 3—TAXATION

Title 26—Internal Revenue Code	
Subtitle A—Income Taxes	
Chapter 1—Normal Taxes and Surtaxes	
<i>Subchapter A—Determination of Tax Liability</i>	
<i>Part IV—Credits Against Tax</i>	
<i>Subpart A—Nonrefundable Personal Credits</i>	
§ 24	Child tax credit
§ 25A	Hope and lifetime learning credits
§ 25B	Tax imposed on individuals
<i>Subchapter B—Computation of Taxable Income</i>	
<i>Part III—Items Specifically Excluded from Gross Income</i>	
§ 101	Certain death benefits
<i>Part VII—Additional Itemized Deductions for Individuals</i>	
§ 138	Medicare + Choice MSA
§ 221	Interest on education loans
<i>Subchapter D—Deferred Compensation, Etc.</i>	
<i>Part I—Pension, Profit-Sharing, Stock Bonus Plans, Etc.</i>	
<i>Subpart A—General Rule</i>	
§ 408A	Roth IRAs
<i>Subchapter F—Exempt Organizations</i>	
<i>Part VIII—Higher Education Savings Entities</i>	
§ 529	Qualified tuition programs
§ 530	Coverdell education savings accounts
<i>Subchapter K—Partners and Partnerships</i>	
<i>Part IV—Special Rules for Electing Large Partnerships</i>	
§ 774	Other modifications
§ 775	Electing large partnership defined
<i>Subchapter O—Gain or Loss on Disposition of Property</i>	
<i>Part II—Basis Rules of General Application</i>	
§ 1022	Treatment of property acquired by decedent dying after December 31, 2009
<i>Subchapter W—District of Columbia Enterprise Zone</i>	
§ 1400C	First-time home-buyer credit for District of Columbia
Subtitle B—Estate and Gift Taxes	
Chapter 11—Estate Tax	
<i>Subchapter A—Estates Of Citizens Or Residents</i>	
<i>Part IV—Taxable Estate</i>	
§ 2057	Family-owned business interests
<i>Subchapter C—Miscellaneous</i>	
§ 2210	Termination
Chapter 12—Gift Tax	
<i>Subchapter B—Transfers</i>	
§ 2511	Transfers in general
Chapter 13—Tax on Generation-Skipping Transfers	
<i>Subchapter D—GST Exemption</i>	
§ 2632	Special rules for allocation of GST exemption
Subtitle F—Procedure and Administration	
Chapter 61—Information and Returns	
<i>Subchapter A—Returns and Records</i>	
<i>Part II—Tax Returns or Statements</i>	
<i>Subpart B—Income Tax Returns</i>	
§ 6015	Relief from joint and several liability on joint return
<i>Part III—Information Returns</i>	
<i>Subpart B—Information Concerning Transactions with Other Persons</i>	
§ 6045	Returns of brokers

Chapter 62—Time and Place for Paying Tax	
<i>Subchapter A—Place and Due Date for Payment of Tax</i>	
§ 6159	Agreements for payment of tax liability in installments
Chapter 63—Assessment	
<i>Subchapter C—Tax Treatment of Partnership Items</i>	
§ 6230	Additional administrative provisions
Chapter 66—Limitations	
<i>Subchapter B—Limitations on Credit or Refund</i>	
§ 6511	Limitations on credit or refund

CATEGORY 4—FEDERAL CIVILIAN AND MILITARY SERVICE BENEFITS

Title 5—Government Organization and Employees	
Part III—Employees	
Subpart A—General Provisions	
Chapter 23—Merit system principles	
§ 2301	Merit system principles
§ 2302	Prohibited personnel practices
Subpart B—Employment and Retention	
Chapter 33—Examination, Selection, and Placement	
<i>Subchapter I—Examination, Certification and Appointment</i>	
§ 3301	Civil service; generally
Subpart D—Pay and Allowances	
Chapter 57—Travel, Transportation, And Subsistence	
<i>Subchapter II—Travel And Transportation Expenses; New Appointees, Student Trainees, And Transferred Employees</i>	
§ 5737	Relocation expenses of an employee who is performing an extended assignment
Chapter 59—Allowances	
<i>Subchapter III—Overseas Differentials And Allowances</i>	
§ 5922	General provisions
Subpart G—Insurance and Annuities	
Chapter 90—Long-term Care Insurance	
§ 9001	Definitions
§ 9002	Availability of insurance
§ 9003	Contracting authority
Title 6—Domestic Security	
Chapter 1—Homeland Security Organization	
§ 331	Treatment of charitable trusts for members of the armed services and other governmental organizations
Title 10—Armed Forces	
Subtitle A—General Military Law	
Part I—Organization and General Military Powers	
Chapter 2—Department of Defense	
§ 118a	Quadrennial quality of life review
Part II—Personnel	
Chapter 55—Medical and Dental Care	
§ 1108	Health care coverage through federal employees' health benefits program: demonstration project
Chapter 73—Annuities based on Retired or Retainer Pay	
<i>Subchapter II—Survivor Benefit Plan</i>	
§ 1448a	Election to discontinue participation: one-year opportunity after second anniversary of commencement of payment of retired pay
Chapter 88—Military Family Care Programs and Military Child Care	
<i>Subchapter II—Military Child Care</i>	

§ 1798	Child care services and youth program services for dependents: financial assistance for providers
Title 37—Pay and Allowances of The Uniformed Services	
Chapter 7—Allowances	
§ 403	Basic allowance for housing
§ 407	Travel and transportation allowances: dislocation allowance
§ 411f	Travel and transportation allowances: transportation for survivors of deceased member to attend the member's burial ceremonies
§ 427	Family separation allowance

CATEGORY 5—EMPLOYMENT BENEFITS AND RELATED STATUTORY PROVISIONS

Title 29—Labor	
Chapter 30—Workforce Investment Systems	
<i>Subchapter I—Workforce Investment Definitions</i>	
§ 2801	Definitions
Subchapter IV—National Programs	
§ 2918	National emergency grants
Title 30—Mineral Lands and Mining	
Chapter 25—Surface Mining Control and Reclamation	
<i>Subchapter VII—Administrative and Miscellaneous Provisions</i>	
§ 1304	Surface owner protection
Title 42—The Public Health and Welfare	
Chapter 46—Justice System Improvement	
<i>Subchapter XII—Public Safety Officers' Death Benefits</i>	
<i>Part B—Educational Assistance to Dependents of Civilian Federal Law Enforcement Officers Killed or Disabled in the Line of Duty</i>	
§ 3796d	Purposes
§ 3796d-1	Basic eligibility
Chapter 84—Department of Energy	
<i>Subchapter XVI—Energy Employees Occupational Illness Compensation Program</i>	
§ 7384s	Compensation and benefits to be provided
§ 7384u	Separate treatment of certain uranium employees
§ 7385c	Exclusivity of remedy against the United States and against contractors and subcontractors

CATEGORY 6—IMMIGRATION, NATURALIZATION, AND ALIENS

Title 8—Aliens and Nationality	
Chapter 12—Immigration and Nationality	
<i>Subchapter II—Immigration</i>	
<i>Part II—Admission Qualifications fFor Aliens; Travel Control of Citizens And Aliens</i>	
§ 1183a	Requirements for sponsor's affidavit of support
Part IV—Inspection, Apprehension, Examination, Exclusion, and Removal	
§ 1227	General classes of deportable aliens
§ 1229a	Removal proceedings
§ 1229b	Cancellation of removal; adjustment of status
§ 1229c	Voluntary departure
<i>Part IX—Miscellaneous</i>	
§ 1367	Penalties for disclosure of information
§ 1375	Mail-order bride business

Chapter 14—Restricting Welfare and Public Benefits for Aliens	
<i>Subchapter IV—General Provisions</i>	
§ 1641	Definitions
Chapter 15—Enhanced Border Security and Visa Entry Reform	
<i>Subchapter V—Foreign Students and Exchange Visitors</i>	
§ 1761	Foreign student monitoring program
Title 19—Customs Duties	
Chapter 24—Bipartisan Trade Promotion	
§ 3805note	United States—Chile Free Trade Agreement Implementation Act

CATEGORY 7--INDIANS

Title 25—Indians	
Chapter 18—Indian Health Care	
<i>Subchapter II—Health Services</i>	
§ 1621h	Mental health services
Chapter 24—Indian Land Consolidation	
§ 2206	Descent and distribution
§ 2216	Trust and restricted land transactions
Chapter 43—Native American Housing Assistance and Self-Determination	
§ 4103	Definitions
<i>Subchapter VIII—Housing Assistance for Native Hawaiians</i>	
§ 4221	Definitions

CATEGORY 8—TRADE, COMMERCE, AND INTELLECTUAL PROPERTY

Title 12—Banks and Banking	
Chapter 13—National Housing	
§ 1701q	Supportive housing for the elderly
<i>Subchapter II—Mortgage Insurance</i>	
§ 1707	Definitions
§ 1713	Rental housing insurance
§ 1715e	Cooperative housing insurance
Chapter 17—Bank Holding Companies	
§ 1841	Definitions
Chapter 31—National Consumer Cooperative Bank	
<i>Subchapter I—Establishment and Operation</i>	
§ 3015	Eligibility of cooperatives
Chapter 32—Foreign Bank Participation in Domestic Markets	
§ 3106a	Compliance with state and federal laws
Title 15—Commerce and Trade	
Chapter 14A—Aid to Small Business	
§ 632	Small business concern
Chapter 14B—Small Business Investment Program	
<i>Subchapter V—Loans to State and Local Development Companies</i>	
§ 696	Loans for plant acquisition, construction, conversion, and expansion
Chapter 41—Consumer Credit Protection	
<i>Subchapter IV—Equal Credit Opportunity</i>	
§ 1691	Scope of prohibition

CATEGORY 9—FINANCIAL DISCLOSURE AND CONFLICT OF INTEREST

Title 7—Agriculture	
Chapter 50—Agricultural Credit	
<i>Subchapter VI—Delta Regional Authority</i>	
§ 2009aa-1	Delta Regional Authority
<i>Subchapter VII—Northern Great Plains Regional Authority</i>	
§ 2009bb-1	Northern Great Plains Regional Authority
<i>Subchapter IX—Rural Strategic Investment Program</i>	
§ 2009dd-3	National Board on rural America

CATEGORY 10—CRIMES AND FAMILY VIOLENCE

Title 18—Crimes and Criminal Procedure	
Part I—Crimes	
Chapter 46—Forfeiture	
§ 983	General rules for civil forfeiture proceedings
Chapter 110A—Domestic Violence	
§ 2261A	Interstate stalking
Title 20	
Chapter 28—Higher Education Resources and Student Assistance	
<i>Subchapter VIII—Miscellaneous</i>	
§ 1152	Grants to combat violent crimes against women on campuses
Title 28—Judiciary and Judicial Procedure	
Part V—Procedure	
Chapter 115—Evidence; Documentary	
§ 1738C	Certain acts, records, and proceedings and the effect thereof
Title 42—The Public Health And Welfare	
Chapter 135—Violent Crime Control and Law Enforcement	
<i>Subchapter III—Violence against Women</i>	
<i>Subpart 3—Rural Domestic Violence and Child Abuse Enforcement</i>	
<i>Part C—Civil Rights for Women</i>	
§ 13981	Civil rights
<i>Part D—Equal Justice for Women in the Courts Act</i>	
<i>Subpart 1—Education and Training for Judges and Court Personnel in State Courts</i>	
§ 13992	Training provided by grants

CATEGORY 11—LOANS, GUARANTEES, AND PAYMENTS IN AGRICULTURE

<i>No new provisions in this category of statutes.</i>	
CATEGORY 12—FEDERAL NATURAL RESOURCES AND RELATED STATUTORY PROVISIONS	
<i>No new provisions in this category of statutes.</i>	

CATEGORY 13—MISCELLANEOUS STATUTORY PROVISIONS

Title 20—Education**Chapter 70—Strengthening and Improvement of Elementary and Secondary Schools*****Subchapter II—Preparing, Training, and Recruiting High Quality Teachers and Principals******Part C—Innovation for Teacher Quality******Subpart 1—Transition to Teaching***

§ 6674

Participation agreement and financial assistance

Subchapter VII—Bilingual Education, Language Enhancement, and Language Acquisition Programs***Part B—Native Hawaiian Education***

§ 7512

Findings

Title 22—Foreign Relations and Intercourse**Chapter 75—Chemical Weapons Convention Implementation****Subchapter I—General Provisions**

§ 6713

Civil liability of the United States

APPENDIX 2

**Tables of Statutory Provisions Identified in 1997 Report as Involving Marital Status
That Have Been Repealed or Amended to Remove Reference to Marital Status**

Category 1—Social Security and Related Programs, Housing, and Food Stamps

Subject	1997 Statutory Citation	Status
Regulations pertaining to garnishments	42 U.S.C. §§661-662	Repealed by Pub. L. No. 104-193, § 362(b)(1), effective February 22, 1997, 110 Stat. 2246.

Category 3—Taxation

Subject	1997 Statutory Citation	Status
Collapsible corporations	26 U.S.C. § 341	Repealed by Pub. L. No. 108-27, § 302(e), May 28, 2003, 117 Stat. 763.
Rollover of gain on sale of principal residence	26 U.S.C. § 1034	Repealed by Pub. L. No. 105-34, § 312(b), Aug. 5, 1997, 111 Stat. 839.
Tax on excess distribution from qualified retirement plans	26 U.S.C. § 4980A	Repealed by Pub. L. No. 105-34, § 1073(a), Aug. 7, 1997, 111 Stat. 948.

Category 4—Federal Civilian and Military Service Benefits

Subject	1997 Statutory Citation	Status
Employment of retired members of the uniformed services; reduction in retired or retainer pay	5 U.S.C. § 5532	Repealed by Pub. L. No. 106-65, § 651(a)(1), Oct. 1, 1999, 113 Stat. 664.
Assistance to separated members to obtain certification and employment as teachers or employment as teachers' aides	10 U.S.C. § 1151	Repealed by Pub. L. No. 106-655, § 1707(a)(1), Oct. 5, 1999, 113 Stat. 823.
Military child care employees	10 U.S.C. § 1792	Amended by Pub. L. No. 105-261, § 1106, Oct. 17, 1998, 112 Stat. 2142; reference to marital status removed.
Job training partnership, application of federal law	29 U.S.C. § 1706	Repealed by Pub. L. No. 105-220, § 199(b) (2), effective July 1, 2000, 112 Stat. 1059.
Rights, benefits, privileges, and immunities; exercise of authority of Secretary of Commerce or designee (National Ocean Survey employees)	33 U.S.C. § 857a	Repealed by Pub. L. No. 107-372, § 271(2), Dec. 19, 2002, 116 Stat. 3094 and replaced with similar provisions that omit any reference to marital status. <u>See</u> 33 U.S.C. 3071 (National Oceanic and Atmospheric Administration Commissioned Officer Corps - Rights and benefits).

Category 5—Employment Benefits and Related Statutory Provisions

Subject	1997 Statutory Citation	Status
Youth training program for the disadvantaged	29 U.S.C. § 1644	Repealed by Pub. L. No. 105-220, § 199(b)(2), effective July 1, 2000, 112 Stat. 1059.
Job Corps—Allowances and support	29 U.S.C. § 1699	Repealed by Pub. L. No. 105-220, § 199(b)(2), effective July 1, 2000, 112 Stat. 1059.
Labor market information	29 U.S.C. § 1752	Repealed by Pub. L. No. 105-220, § 199(b)(2), effective July 1, 2000, 112 Stat. 1059.

Category 6—Immigration, Naturalization, and Aliens

Subject	1997 Statutory Citation	Status
Suspension of deportation of aliens	8 U.S.C. § 1251	Repealed by Pub. L. No. 104-208, § 308(b)(7), Sep. 30, 1996, 110 Stat. 3009-615.

Category 9—Financial Disclosure and Conflict of Interest

Subject	1997 Statutory Citation	Status
Alternative Agricultural Research and Commercialization Corporation—Board of Directors, Employees, and Facilities	7 U.S.C. § 5903	Repealed by Pub. L. No. 107-171, § 6201(a), May 13, 2002, 116 Stat. 418.

Category 10—Crimes and Family Violence

Subject	1997 Statutory Citation	Status
Interstate violation of a protection order	18 U.S.C. § 2262	Amended by Pub. L. 106-386, § 1107, Oct. 28, 2000, 114 Stat. 1464; reference to marital status removed.
Narcotic addict rehabilitation—definitions	42 U.S.C. § 3411	Repealed by Pub. L. No. 106-310, § 3405(b), Oct. 17, 2000, 114 Stat. 1221.
Model state leadership grants for domestic violence intervention	42 U.S.C. § 10415	Repealed by Pub. L. No. 108-36, § 410, June 25, 2003, 117 Stat. 827.

Category 11—Loans, Guarantees, and Payments in Agriculture

Subject	1997 Statutory Citation	Status
Paul Douglas Teaching Scholarships—exceptions to repayment provisions	20 U.S.C. § 1104g	Amended by Pub. L. No. 105-244, § 501, October 7, 1998, 112 Stat. 1581; reference to marital status removed.
Faculty Development Fellowship Program—exceptions to repayment provisions	20 U.S.C. § 1134r-5	Repealed by Pub. L. No. 105-244, § 701, October 7, 1998, 112 Stat. 1581.

Category 13—Miscellaneous Statutory Provisions

Subject	1997 Statutory Citation	Status
Vocational education state plans	20 U.S.C. § 2323	Amended by Pub. L. No. 105-332, § 1(b), October 31, 1998, 112 Stat. 3076; reference to marital status removed.
Vocational education definitions	20 U.S.C. § 2471	Amended by Pub. L. No. 105-332, § 1(b), October 31, 1998, 112 Stat. 3076; reference to marital status removed.
Agricultural Hall of Fame	36 U.S.C. § 977	Amended by Pub. L. No. 105-354, § 1, Aug. 12, 1998, 112 Stat. 3238; reference to marital status removed.
Audits of Federally Chartered Corporations	36 U.S.C. § 1101	Amended by Pub. L. No. 105-225, § 1, Aug. 12, 1998, 112 Stat. 1253; reference to marital status removed.
Gold Star Wives of America	36 U.S.C. § 1602	Amended by Pub. L. No. 105-225, § 1, Aug. 12, 1998, 112 Stat. 1253; replaced provision's reference to "gold wives" with "corporation". (The name of the organization continues to be the Gold Star Wives of America.)
Navy Wives Clubs of America	36 U.S.C. § 2802	Amended by Pub. L. No. 105-225, § 1, Aug. 12, 1998, 112 Stat. 1436; replaced provision's reference to "Navy Wives" with "corporation". (The name of the organization continues to be the Navy Wives Clubs of America.)
Aviation Hall of Fame	36 U.S.C. § 4307 and § 4309	Amended by Pub. L. No. 105-225, § 1, Aug. 12, 1998, 112 Stat. 1312. These provisions' references to "survivors" were deleted.
Membership of Martin Luther King, Jr., Federal Holiday Commission	36 U.S.C. § 169j-3	Repealed by Pub. L. No. 105-225, § 6, Aug. 12, 1998, 112 Stat. 1253.
Testing and other early intervention services for state prisoners	42 U.S.C. § 300ff-48	Repealed by Pub. L. No. 106-345, § 301(a), Oct. 20, 2000, 114 Stat. 1345.
Programs for older Americans—Demonstration projects	42 U.S.C. § 3035a	Provision was omitted by Pub. L. No. 106-501, Nov. 13, 2001, 114 Stat. 2257.

APPENDIX 3

Tables of Statutory Provisions Identified in 1997 Report as Involving Marital Status That Have Been Relocated in the United States Code

Category 1—Social Security and Related Programs, Housing, and Food Stamps

Subject	1997 Statutory Citation	Status
Alien's eligibility for benefits	42 U.S.C. § 615	Relocated to 42 U.S.C. § 608(f)

Category 2—Veterans' Benefits

Subject	1997 Statutory Citation	Status
Medical care for survivors and dependents of certain veterans	38 U.S.C. § 1713	Relocated to 38 U.S.C. § 1781

Category 4—Federal Civilian and Military Service Benefits

Subject	1997 Statutory Citation	Status
House of Representatives Child Care Center	40 U.S.C. § 184g	Relocated to 2 U.S.C. § 2062
National Oceanic and Atmospheric Administration commissary privileges	33 U.S.C. § 857-4	Relocated to 33 U.S.C. § 3074
Gratuities for survivors of deceased House employees; computation	40 U.S.C. § 166b-4	Relocated to 2 U.S.C. § 125
Senate employee child care benefits	40 U.S.C. § 214d	Relocated to 2 U.S.C. § 2063

Category 5—Employment Benefits and Related Statutory Provisions

Subject	1997 Statutory Citation	Status
Job training partnership—definitions	29 U.S.C. § 1503	Relocated to 29 U.S.C. § 2801

Category 6—Immigration, Naturalization, and Aliens

Subject	1997 Statutory Citation	Status
Deportable aliens	8 U.S.C. § 1251	Relocated to 8 U.S.C. § 1227

Category 7—Indians

Subject	1997 Statutory Citation	Status
Indian land consolidation—Descent and distribution	25 U.S.C. § 2205	Relocated to 25 U.S.C. § 2206

Category 9—Financial Disclosure and Conflict of Interest

Subject	1997 Statutory Citation	Status
Appalachian Regional Commission—personal financial interests	40 U.S.C. § 108	Relocated to 40 U.S.C. § 14309

Category 10—Crimes and Family Violence

Subject	1997 Statutory Citation	Status
Family violence prevention and Services—definitions	40 U.S.C. § 10408	Relocated to 40 U.S.C. § 10421

Category 13—Miscellaneous Statutory Provisions

Subject	1997 Statutory Citation	Status
Marine Corps League	36 U.S.C. § 57a	Relocated to chapter 2301 § 140102
Veterans of Foreign Wars of the United States	36 U.S.C. § 113	Relocated to chapter 2301 § 230102
Legion of Valor of the United States of America	36 U.S.C. § 633	Relocated to chapter 1303 § 130302
Veterans of World War I of the United States of America	36 U.S.C. § 763	Relocated to chapter 2303 § 230302
The Congressional Medal of Honor Society of the United States	36 U.S.C. § 793 and § 799	Relocated to chapter 405 § 40502 and § 40506
Blinded Veterans Association	36 U.S.C. § 859	Relocated to chapter 303 § 30307
National Woman's Relief Corps, Auxiliary to the Grand Army of the Republic	36 U.S.C. § 1005	Relocated to chapter 1537 § 153703
Gold Star Wives of America	36 U.S.C. § 1601	Relocated to chapter 805 § 80502
American Ex-Prisoners of War	36 U.S.C. § 2103	Relocated to chapter 209 § 20903
Catholic War Veterans of the United States of America, Inc.	36 U.S.C. § 2603	Relocated to chapter 401 § 40103
Navy Wives Clubs of America	36 U.S.C. §2801 and § 2803	Relocated to chapter 1545, § 154502 and §154503.
Army and Navy Union of the United States	36 U.S.C. § 3903	Relocated to chapter 229 § 22903
Non-Commissioned Officers Association of the United States	36 U.S.C. § 4003	Relocated to chapter 1547 § 4003
Retired Enlisted Association, Incorporated	36 U.S.C. § 5103	Relocated to chapter 1903 § 190303
National Fallen Firefighters Foundation	36 U.S.C. § 5201	Relocated to Chapter 1513 § 151302
Public Health Service grants for services of substance abusers	42 U.S.C. § 280d	Relocated to 42 U.S.C. § 290bb-25
Programs for older Americans—state plans	42 U.S.C. § 3035	Relocated to 42 U.S.C. § 3027

APPENDIX 4—CATEGORIES OF STATUTORY PROVISIONS

CATEGORY 1—SOCIAL SECURITY AND RELATED PROGRAMS, HOUSING, AND FOOD STAMPS

This category includes the major federal health and welfare programs, particularly those considered entitlements, such as Social Security retirement and disability benefits, food stamps, welfare, and Medicare and Medicaid. Most of these provisions are found in Title 42 of the United States Code, Public Health and Welfare; food stamp legislation is in Title 7, Agriculture.

CATEGORY 2—VETERANS' BENEFITS

Veterans' benefits, which are codified in Title 38 of the United States Code, include pensions, indemnity compensation for service-connected deaths, medical care, nursing home care, right to burial in veterans' cemeteries, educational assistance, and housing. Husbands or wives of veterans have many rights and privileges by virtue of the marital relationship.

CATEGORY 3—TAXATION

While the distinction between married and unmarried status is pervasive in federal tax law, terms such as "husband," "wife," or "married" are not defined. However, marital status figures in federal tax law in provisions as basic as those giving married taxpayers the option to file joint or separate income tax returns. It is also seen in the related provisions prescribing different tax consequences, depending on whether a taxpayer is married filing jointly, married filing separately, unmarried but the head of a household, or unmarried and not the head of a household.

CATEGORY 4—FEDERAL CIVILIAN AND MILITARY SERVICE BENEFITS

This category includes statutory provisions dealing with current and retired federal officers and employees, members of the Armed Forces, elected officials, and judges, in which marital status is a factor. Typically these provisions address the various health, leave, retirement, survivor, and insurance benefits provided by the United States to those in federal service and their families.

CATEGORY 5—EMPLOYMENT BENEFITS AND RELATED PROVISIONS

Marital status comes into play in many different ways in federal laws relating to employment in the private sector. Most provisions appear in Title 29 of the United States Code, Labor. However, others are in Title 30, Mineral Lands and Mining; Title 33, Navigation and Navigable Waters; and Title 45, Railroads. This category includes laws that address the rights of employees under employer-sponsored employee benefit plans; that provide for continuation of employer-sponsored health benefits after events like the death or divorce of the employee; and that give employees the right to unpaid leave in order to care for a seriously ill spouse. In addition, Congress has extended special benefits in connection with certain occupations, like mining and public safety.

CATEGORY 6—IMMIGRATION, NATURALIZATION, AND ALIENS

This category includes federal statutory provisions governing the conditions under

which noncitizens may enter and remain in the United States, be deported, or become citizens. Most are found in Title 8, Aliens and Nationality. The law gives special consideration to spouses of immigrant and non-immigrant aliens in a wide variety of circumstances. Under immigration law, aliens may receive special status by virtue of their employment, and that treatment may extend to their spouses. Also, spouses of aliens granted asylum can be given the same status if they accompany or join their spouses.

CATEGORY 7—INDIANS

The indigenous peoples of the United States have long had a special legal relationship with the federal government through treaties and laws that are classified to Title 25, Indians. Various laws set out the rights to tribal property of "white" men marrying "Indian" women, or of "Indian" women marrying "white" men. The law also outlines the descent and distribution rights for Indians' property. In addition, there are laws pertaining to health care eligibility for Indians and spouses and reimbursement of travel expenses of spouses and candidates seeking positions in the Indian Health Service.

CATEGORY 8—TRADE, COMMERCE, AND INTELLECTUAL PROPERTY

This category includes provisions concerning foreign or domestic business and commerce, in the following titles of the United States Code: Bankruptcy, Title 11; Banks and Banking Title 12; Commerce and Trade, Title 15; Copyrights, Title 17; and Customs Duties, Title 19. This category also includes the National Housing Act (rights of mortgage borrowers); the Consumer Credit Protection Act (governs wage garnishment); and the Copyright Act (spousal copyright renewal and termination rights).

CATEGORY 9—FINANCIAL DISCLOSURE AND CONFLICT OF INTEREST

Federal law imposes obligations on members of Congress, employees or officers of the federal government, and members of the boards of directors of some government-related or government chartered entities, to prevent actual or apparent conflicts of interest. These individuals are required to disclose publicly certain gifts, interests, and transactions. Many of these requirements, which are found in 16 different titles of the United States Code, apply also to the individual's spouse.

CATEGORY 10—CRIMES AND FAMILY VIOLENCE

This category includes laws that implicate marriage in connection with criminal justice or family violence. The nature of these provisions varies greatly. Some deal with spouses as victims of crimes, others with spouses as perpetrators. These laws are found primarily in Title 18, Crimes and Criminal Procedure, but some statutory provisions, dealing with crime prevention and family violence, are in Title 42, Public Health and Welfare.

CATEGORY 11—LOANS, GUARANTEES, AND PAYMENTS IN AGRICULTURE

Under many federal loan programs, a spouse's income, business interests, or assets are taken into account for purposes of determining a person's eligibility to participate

in the program. In other instances, marital status is a factor in determining the amount of federal assistance to which a person is entitled or the repayment schedule. This category includes education loan programs, housing loan programs for veterans, and provisions governing agricultural price supports and loan programs that are affected by the spousal relationship.

CATEGORY 12—FEDERAL NATURAL RESOURCES AND RELATED PROVISIONS

Federal law gives special rights to spouses in connection with a variety of transactions involving federal lands and other federal property. These transactions include purchase and sale of land by the federal government and lease by the government of water and mineral rights.

CATEGORY 13—MISCELLANEOUS PROVISIONS

This category comprises federal statutory provisions that do not fit readily in any of the other 12 categories. Federal provisions that prohibit discrimination on the basis of marital status are included in this category. This category also includes various patriotic societies chartered in federal law, such as the Veterans of Foreign Wars or the Gold Star Wives of America.

H.R. 2426—Domestic Partnership Benefits and Obligations Act of 2003

Summary: H.R. 2426 would provide fringe benefits to domestic partners of federal employees. Same-sex and opposite-sex domestic partners of federal employees would be entitled to the same benefits available to spouses of federal employees. Those benefits would include survivor annuities, health insurance, life insurance, and compensation for work-related injuries. Additionally, H.R. 2426 would amend the Internal Revenue Code by exempting domestic partner benefits from federal income taxes.

CBO estimates that enacting the bill would increase direct spending by \$137 million over the 2004–2008 period and by \$242 million over the next 10 years. Discretionary spending under the bill would increase by \$525 million over the 2004–2008 period and by about \$1.3 billion over the next 10 years, assuming appropriation of the necessary funds. The bill would also affect federal revenues; those effects would have to be estimated by the Joint Committee on Taxation (JCT).

H.R. 2426, as introduced, would extend benefits to domestic partners of active federal employees and of current and prospective retirees. At the request of the sponsor, this estimate excludes the cost of extending such benefits to domestic partners of currently retired federal employees. (Including benefits for the domestic partners of currently retired federal employees would increase direct spending by an additional \$448 million over the 2004–2008 period and \$1.4 billion over the 2004–2013 period; it would not result in additional discretionary costs.)

Estimated cost to the Federal Government: The estimated budgetary impact of H.R. 2426 is shown in the following table. The costs of this legislation fall within budget functions 550 (health) and 600 (income security).

	Outlays in millions of dollars, by fiscal year—									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
CHANGES IN DIRECT SPENDING										
Increase in FEHBP Benefits (future retirees)	4	9	14	19	25	32	40	49	58	69
Net Increase in FECA Outlays ¹	2	2	*	*	*	*	*	*	*	*
Postal Service FEHBP and FECA Costs (off-budget)	54	59	0	0	0	0	0	0	0	0
Reduction in Survivor Annuity Payments	-3	-7	-10	-13	-17	-21	-25	-29	-32	-36
Total, Direct Spending	57	63	3	5	8	11	16	20	26	32
CHANGES IN DISCRETIONARY SPENDING										
Agency Costs for FEHBP Benefits (active employees)	91	96	102	109	117	125	134	143	152	162

Outlays in millions of dollars, by fiscal year—

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Agency Costs for FECA	1	1	3	3	3	3	3	3	3	3
Total, Discretionary Spending	92	97	105	112	120	128	137	146	155	165

¹ The outlays shown are net of receipts from federal agencies.

* = Less than \$500,000.

Notes: FEHBP = Federal Employees Health Benefits Program. FECA = Federal Employees Compensation Act. Components may not sum to totals because of rounding. This estimate assumes that the bill will be enacted by October 2003. The estimate does not reflect changes to the Internal Revenue Code; those effects would have to be estimated by JCT.

Basis of estimate: For this estimate, CBO assumes that H.R. 2426 will be enacted by the end of fiscal year 2003 and that domestic partners would be eligible to begin receiving benefits in November 2003. CBO estimates that about 2 percent of federal employees would elect to provide health care and retirement benefits for a domestic partner if given the opportunity. Approximately 83 percent of the costs would come from partners in opposite-sex partnerships and approximately 17 percent of costs derive from partners in same-sex partnerships. These figures are based on information from state and local governments as well as corporations that have adopted similar policies. In addition, domestic partners of workers who retire after the bill goes into effect would be eligible to opt for survivor annuity coverage, as well as retiree health care benefits.

Direct spending

Federal Employees Health Benefits Program (FEHBP) for Future Retirees. H.R. 2426 would extend eligibility for health benefits to the domestic partners of retiring federal employees. An employee who retires after enactment of the bill would be allowed to maintain family coverage for his or her domestic partner. Unlike premiums for current workers, the government's share of health care premiums for retirees is classified as direct spending. For each year of the 2004–2013 period, CBO projects that approximately 1,000 additional family coverage policies would be added to the FEHBP by retiring non-Postal Service workers choosing to cover domestic partners. As a result, direct spending would increase by \$71 million over the next five years and by \$319 million over the next 10 years. The costs associated with providing benefits to the domestic partners of both active and retiring Postal Service workers are discussed below.

Federal Employees' Compensation Act (FECA) Benefits. FECA provides compensation to federal civilian employees for disability due to personal injury sustained while in the performance of duty. Married workers currently receive slightly higher FECA benefits for wage replacement than do single workers. Additionally, if an employee dies of an employment-related injury or disease, his or her spouse receives monthly compensation equal to 50 percent of the deceased employee's salary. CBO projects that H.R. 2426, if enacted, would provide FECA benefits to approximately 1,200 domestic partners of non-postal federal employees each year. Additional costs would total \$35 million; agencies would have to cover those costs over time from appropriated funds (see below). Because increases in agency contributions would lag behind the increased costs, there would be a net increase in direct spending of \$4 million over the 2004–2013 period.

Postal Service Employees. Postal Service employees would also be eligible for domestic partner coverage under H.R. 2426. CBO estimates that providing health benefits to the domestic partners of active postal workers would result in about 11,000 postal employees moving from individual to family coverage plans. Additionally, CBO anticipates that approximately 500 of the postal workers who would retire each year would maintain

FEHB coverage for their partners. Together, these benefits would cost \$311 million over the 2004–2008 period and \$814 million over the 2004–2013 period. Additionally, extending FECA benefits to Postal Service employees would cost \$15 million over the next five years and \$30 million over the next 10 years.

The operations of the Postal Service are classified as off-budget (like Social Security), although the total federal budget records the agency's net spending (outlays less offsetting collections). The Postal Service's mandate requires it to set postage rates to cover its operating expenses, and thus it would be expected to cover 100 percent of the increased costs associated with H.R. 2426 from postage receipts. However, the Postal Service Retirement System Funding Reform Act of 2003 (Public Law 108–18) effectively froze postage rate increases until 2006. Therefore, for the 2004–2005 period, the increased costs resulting from H.R. 2426 would not be offset by higher postal receipts. Beginning in 2006, the Postal Service would be able to raise postage rates to account for its increased costs. As a result, CBO estimates that extending FEHBP and FECA benefits to the domestic partners of Postal Service workers would increase off-budget direct spending by \$113 million over the 2004–2005 period and would have no net effect after that.

Survivor Annuities. Under current law, a federal employee who is eligible to receive retirement benefits may elect to provide his or her spouse with a survivor annuity by reducing the value of the employee's annuity. Participants in the Civil Service Retirement System (CSRS) face different reductions and survivor annuity benefit levels than participants in the Federal Employees' Retirement System (FERS). Under both plans, those who elect survivor benefits face a reduction in their current annuity of between 5 percent and 10 percent.

Under H.R. 2426, federal employees who retire would be able to choose to reduce the value of their own annuities in order to provide survivor annuities for their domestic partners. CBO estimates that 85 percent of federal employees with domestic partners would elect survivor benefits if given the opportunity. On that basis, CBO projects that approximately 2,000 newly retired federal employees each year would add survivor annuities for their domestic partners and thus collect smaller annuities. However, some of these individuals would die and their partners would begin collecting survivor benefits. Over the next 10 years, the savings from the reduction in retirees' annuities would outweigh the additional costs for survivors' annuities. CBO estimates that direct spending would decrease by \$51 million over the 2004–2008 period and by \$194 million over the 2004–2013 period.

Coverage of Current Retirees. H.R. 2426, as introduced, would extend domestic partner benefits to all current federal retirees, as well as active workers. However, the sponsor indicated to CBO that this was not the intent of H.R. 2426 and requested that CBO estimate the costs of the bill under the assumption that it would be changed to include only active workers and those who retire after the bill's enactment. The above estimate reflects that assumed change. If all

current retirees were to receive the same benefits that new retirees would receive under H.R. 2426, the cost of the bill would increase by an additional \$448 million over the 2004–2008 period and \$1.4 billion over the 2004–2013 period.

Discretionary spending

Health Benefits for Active Employees. H.R. 2426 would allow federal employees to add domestic partners to their health insurance policies. CBO estimates that about 80 percent of employees who add a domestic partner would switch from individual coverage to family coverage. Federal agencies pay about 72 percent of health-care premiums for active employees; thus, as premiums rise, so do agency contributions. In 2004 family coverage policies for active employees are projected to cost the federal government approximately \$3,800 more than individual coverage policies. CBO estimates that providing additional family coverage policies to about 24,000 non-postal employees who would elect domestic partner coverage would increase spending subject to appropriation by \$515 million over the 2004–2008 period and by \$1.2 billion over the 2004–2013 period.

Federal Employees' Compensation Act Benefits. As discussed under the direct spending section, this bill would result in increased spending for federal workers' compensation. The reimbursement of FECA expenses paid by the Department of Labor comes from discretionary salary and expense accounts of federal agencies. Because these expenses are ultimately borne by the employing agency, CBO estimates discretionary spending would increase by \$11 million over the 2004–2008 period and by \$26 million over the 2004–2013 period to pay for these benefits.

Federal Employees' Group Life Insurance (FEGLI) Benefits. Under current law, the federal government pays one-third of basic life insurance premiums and employees pay two-thirds. Optional coverage that provides benefits above the basic level is paid for entirely by the employee. H.R. 2426 would allow federal employees to purchase Option C coverage, which would insure a domestic partner for up to \$25,000. The premium for this option is actuarially sound; over time, premiums paid in to the account equal the payouts from the account. While the cash flow in any given year could be positive or negative, the overall impact on the federal budget would be negligible.

Tax changes

H.R. 2426 contains provisions that would amend the Internal Revenue Code of 1986. Those changes would likely have tax implications that CBO does not estimate. The Joint Committee on Taxation normally supplies the estimate of the tax effects of legislation.

Estimate prepared by: Van Swearingen and Geoff Gerhardt.

Estimate approved by: Peter H. Fontaine, Deputy Assistant Director for Budget Analysis.

SPECIAL ORDERS

The SPEAKER pro tempore (Mr. KING of Iowa). Under the Speaker's announced policy of January 7, 2003, and