

EC-6759. A communication from the Director, Regulations and Forms Services, Citizenship and Immigration Services, transmitting, pursuant to law, the report of a rule entitled "Eliminating the Numerical Cap on Mexican TN Nonimmigrants" (RIN1651-AA96) received on March 15, 2004; to the Committee on the Judiciary.

EC-6760. A communication from the Assistant Secretary of Defense for Reserve Affairs, Department of Defense, transmitting, pursuant to law, the National Guard Challenge Program Annual Report for Fiscal Year 2003; to the Committee on Armed Services.

#### EXECUTIVE REPORT OF COMMITTEE

The following executive report of committee was submitted:

By Mr. DOMENICI for the Committee on Energy and Natural Resources.

\*Sue Ellen Wooldridge, of Virginia, to be Solicitor of the Department of the Interior.

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

#### INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

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

By Mr. WARNER (for himself and Mr. LEVIN):

S. 2229. A bill to authorize appropriations for fiscal year 2005 for military activities of the Department of Defense, to prescribe military personnel strengths for fiscal year 2004, and for other purposes; to the Committee on Armed Services.

By Ms. SNOWE:

S. 2230. A bill to amend the Trade Act of 1974 to include shifts in production, for purposes of trade adjustment assistance, to countries to which the United States has extended permanent normal trade relations; to the Committee on Finance.

#### ADDITIONAL COSPONSORS

S. 491

At the request of Mr. REID, the names of the Senator from Arkansas (Mrs. LINCOLN) and the Senator from Oregon (Mr. SMITH) were added as cosponsors of S. 491, a bill to expand research regarding inflammatory bowel disease, and for other purposes.

S. 527

At the request of Mrs. DOLE, her name was added as a cosponsor of S. 527, a bill to establish the Southern Regional Commission for the purpose of breaking the cycle of persistent poverty among the southeastern States.

S. 846

At the request of Mr. SMITH, the name of the Senator from Virginia (Mr. ALLEN) was added as a cosponsor of S. 846, a bill to amend the Internal Revenue Code of 1986 to allow a deduction for premiums on mortgage insurance, and for other purposes.

S. 976

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

COLLINS) was added as a cosponsor of S. 976, a bill to provide for the issuance of a coin to commemorate the 400th anniversary of the Jamestown settlement.

S. 1129

At the request of Mrs. FEINSTEIN, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 1129, a bill to provide for the protection of unaccompanied alien children, and for other purposes.

S. 1398

At the request of Mr. DEWINE, the name of the Senator from Pennsylvania (Mr. SPECTER) was added as a cosponsor of S. 1398, a bill to provide for the environmental restoration of the Great Lakes.

S. 1411

At the request of Mr. NELSON of Florida, his name was added as a cosponsor of S. 1411, a bill to establish a National Housing Trust Fund in the Treasury of the United States to provide for the development of decent, safe, and affordable housing for low-income families, and for other purposes.

S. 1422

At the request of Mr. CORZINE, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 1422, a bill to provide assistance to train teachers of children with autism spectrum disorders, and for other purposes.

S. 1822

At the request of Mr. AKAKA, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 1822, a bill to require disclosure of financial relationships between brokers and mutual fund companies and of certain brokerage commissions paid by mutual fund companies.

S. 1834

At the request of Ms. STABENOW, the name of the Senator from North Carolina (Mr. EDWARDS) was added as a cosponsor of S. 1834, a bill to waive time limitations in order to allow the Medal of Honor to be awarded to Gary Lee McKiddy, of Miamisburg, Ohio, for acts of valor while a helicopter crew chief and door gunner with the 1st Cavalry Division during the Vietnam War.

S. 1902

At the request of Mr. REED, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 1902, a bill to establish a National Commission on Digestive Diseases.

S. 1907

At the request of Mr. DASCHLE, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 1907, a bill to promote rural safety and improve rural law enforcement.

S. 1909

At the request of Mr. COCHRAN, the name of the Senator from Washington (Mrs. MURRAY) was added as a cosponsor of S. 1909, a bill to amend the Public Health Service Act to improve stroke prevention, diagnosis, treatment, and rehabilitation.

S. 2088

At the request of Mr. KENNEDY, the name of the Senator from California

(Mrs. BOXER) was added as a cosponsor of S. 2088, a bill to restore, reaffirm, and reconcile legal rights and remedies under civil rights statutes.

S. 2158

At the request of Ms. COLLINS, the names of the Senator from Connecticut (Mr. LIEBERMAN), the Senator from South Dakota (Mr. DASCHLE), and the Senator from Pennsylvania (Mr. SANTORUM) were added as cosponsors of S. 2158, a bill to amend the Public Health Service Act to increase the supply of pancreatic islet cells for research, and to provide for better coordination of Federal efforts and information on islet cell transplantation.

S. 2186

At the request of Mr. LIEBERMAN, his name was added as a cosponsor of S. 2186, a bill to temporarily extend the programs under the Small Business Act and the Small Business Investment Act of 1958, through May 15, 2004, and for other purposes.

S. 2193

At the request of Mr. LIEBERMAN, his name was added as a cosponsor of S. 2193, a bill to improve small business loan programs, and for other purposes.

At the request of Mr. PRYOR, his name was added as a cosponsor of S. 2193, *supra*.

At the request of Ms. SNOWE, the name of the Senator from Utah (Mr. BENNETT) was added as a cosponsor of S. 2193, *supra*.

S. 2212

At the request of Ms. COLLINS, the name of the Senator from Arkansas (Mrs. LINCOLN) was added as a cosponsor of S. 2212, a bill to amend title VII of the Tariff Act of 1930 to provide that the provisions relating to countervailing duties apply to nonmarket economy countries.

S.J. RES. 30

At the request of Mr. ALLARD, the name of the Senator from Illinois (Mr. FITZGERALD) was added as a cosponsor of S.J. Res. 30, a joint resolution proposing an amendment to the Constitution of the United States relating to marriage.

S. CON. RES. 81

At the request of Mrs. FEINSTEIN, the names of the Senator from Florida (Mr. NELSON) and the Senator from Nebraska (Mr. NELSON) were added as cosponsors of S. Con. Res. 81, a concurrent resolution expressing the deep concern of Congress regarding the failure of the Islamic Republic of Iran to adhere to its obligations under a safeguards agreement with the International Atomic Energy Agency and the engagement by Iran in activities that appear to be designed to develop nuclear weapons.

S. CON. RES. 88

At the request of Mr. SARBANES, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. Con. Res. 88, a concurrent resolution expressing the sense of Congress that there should continue to be parity between the adjustments in the pay of

members of the uniformed services and the adjustments in the pay of civilian employees of the United States.

AMENDMENT NO. 2690

At the request of Mrs. FEINSTEIN, the names of the Senator from New Hampshire (Mr. GREGG) and the Senator from New Hampshire (Mr. SUNUNU) were added as cosponsors of amendment No. 2690 intended to be proposed to S. 1637, a bill to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 2925. Mr. PRYOR submitted an amendment intended to be proposed by him to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; which was ordered to lie on the table.

SA 2926. Mr. GRASSLEY proposed an amendment to amendment SA 2898 proposed by Mr. GRASSLEY to the amendment SA 2886 submitted by Mr. MCCONNELL (for Mr. FRIST) to the bill S. 1637, *supra*.

SA 2927. Mrs. LINCOLN submitted an amendment intended to be proposed by her to the bill S. 1637, *supra*; which was ordered to lie on the table.

SA 2928. Mr. ROCKEFELLER submitted an amendment intended to be proposed by him to the bill S. 1637, *supra*; which was ordered to lie on the table.

SA 2929. Ms. SNOWE submitted an amendment intended to be proposed by her to the bill S. 1637, *supra*; which was ordered to lie on the table.

SA 2930. Mr. HARKIN (for himself, Mr. WYDEN, and Mr. DURBIN) submitted an amendment intended to be proposed by him to the bill S. 1637, *supra*; which was ordered to lie on the table.

SA 2931. Mr. HARKIN submitted an amendment intended to be proposed by him to the bill S. 1637, *supra*; which was ordered to lie on the table.

SA 2932. Mr. DAYTON submitted an amendment intended to be proposed by him to the bill S. 1637, *supra*; which was ordered to lie on the table.

SA 2933. Mr. FRIST (for Mr. HOLLINGS (for himself, Mr. STEVENS, and Mr. KENNEDY)) proposed an amendment to the bill S. 1218, 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.

SA 2934. Mr. FRIST (for Ms. COLLINS) proposed an amendment to the bill H.R. 2584, to provide for the conveyance to the Utroq Atoll local government of a decommissioned National Oceanic and Atmospheric Administration ship, and for other purposes.

SA 2935. Mr. FRIST (for Mr. MCCAIN (for himself, Mr. KERRY, Mr. INOUE, Mr. WYDEN, and Mrs. BOXER)) proposed an amendment to the bill H.R. 2584, *supra*.

#### TEXT OF AMENDMENTS

SA 2925. Mr. PRYOR submitted an amendment intended to be proposed by

him to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; which was ordered to lie on the table; as follows:

At the end add the following:

**SEC. —. UNPENALIZED INDIVIDUAL RETIREMENT PLAN DISTRIBUTIONS TO UNEMPLOYED INDIVIDUALS FOR MORTGAGE, RENT, AND UNREIMBURSED RESIDENTIAL UTILITY COSTS.**

(a) IN GENERAL.—Paragraph (2) of section 72(t) (relating to subsection not to apply to certain distributions) is amended by adding at the end the following new subparagraph:

“(G) DISTRIBUTIONS TO CERTAIN UNEMPLOYED INDIVIDUALS FOR HOUSING COSTS.—

“(i) IN GENERAL.—Distributions to an individual after separation from employment if—

“(I) such individual has exhausted unemployment compensation under any Federal or State unemployment compensation law by reason of such separation,

“(II) such distribution is made during any taxable year during which such unemployment compensation is paid or any succeeding taxable year, and

“(III) to the extent such distributions do not exceed the lesser of the amount paid for acquisition indebtedness or home equity indebtedness (as defined in subparagraphs (B) and (C) of section 163(h)(3), respectively), gross rent (within the meaning of section 42(g)(2)(B)), and unreimbursed residential utility costs with respect to the individual and the individual's spouse and dependents (as defined in section 152), or \$10,000.

“(ii) REEMPLOYMENT AND SELF-EMPLOYMENT.—Rules similar to the rules of clauses (ii) and (iii) of subparagraph (D) shall apply for purposes of this subparagraph.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments and distributions beginning after the date of the enactment of this Act.

SA 2926. Mr. GRASSLEY proposed an amendment to amendment SA 2898 proposed by Mr. GRASSLEY to the amendment SA 2886 submitted by Mr. MCCONNELL (for Mr. FRIST) to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes, as follows:

In the pending amendment strike “one day” and insert “two days.”

SA 2927. Mrs. LINCOLN submitted an amendment intended to be proposed by her to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place insert the following:

#### SECTION 1. EXPANSION OF CHILD TAX CREDIT.

(a) IN GENERAL.—Clause (i) of section 24(d)(1)(B) of the Internal Revenue Code of 1986 (relating to portion of credit refundable) is amended to read as follows:

“(i) 15 percent of so much of the taxpayer's earned income (within the meaning of section 32) which is taken into account in computing taxable income for the taxable year as exceeds \$10,000 or”.

(b) EARNED INCOME INCLUDES COMBAT PAY.—Section 24(d)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: “For purposes of subparagraph (B), any amount excluded from gross income by reason of section 112 shall be treated as earned income which is taken into account in computing taxable income for the taxable year.”.

(c) CONFORMING AMENDMENT.—Section 24(d) of such Code is amended by striking paragraph (3).

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years beginning after December 31, 2003.

#### SEC. 2. INTEREST EXPENSE ALLOCATION RULES

(a) DELAY IN EFFECTIVE DATE.—Section 205(c) of the bill (relating to the effective date of the interest expense allocation rules) is amended to read as follows:

“(c) The amendments made by this section shall apply to taxable years beginning after December 31, 2012.”

SA 2928. Mr. ROCKEFELLER submitted an amendment intended to be proposed by him to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

#### SEC. —. MODIFICATION OF TARGETED AREAS DESIGNATED FOR NEW MARKETS TAX CREDIT.

(a) IN GENERAL.—Paragraph (2) of section 45D(e) is amended to read as follows:

“(2) TARGETED POPULATIONS.—The Secretary shall prescribe regulations under which 1 or more targeted populations (within the meaning of section 3(20) of the Riegle Community Development and Regulatory Improvement Act of 1974 (12 U.S.C. 4702(20))) may be treated as low-income communities. Such regulations shall include procedures for determining which entities are qualified active low-income community businesses with respect to such populations.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to designations made by the Secretary of the Treasury after the date of the enactment of this Act.

SA 2929. Ms. SNOWE submitted an amendment intended to be proposed by her to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following: