

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 343—CALLING ON THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM TO RESPECT ALL UNIVERSALLY RECOGNIZED HUMAN RIGHTS, INCLUDING THE RIGHT TO FREEDOM OF RELIGION AND TO PARTICIPATE IN RELIGIOUS ACTIVITIES AND INSTITUTIONS WITHOUT INTERFERENCE OR INVOLVEMENT OF THE GOVERNMENT; AND TO RESPECT THE HUMAN RIGHTS OF ETHNIC MINORITY GROUPS IN THE CENTRAL HIGHLANDS AND ELSEWHERE IN VIETNAM

Mr. LUGAR (for himself, Mr. KERRY, Mr. HAGEL, and Mr. ALLEN) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 343

Calling on the Government of the Socialist Republic of Vietnam to:

(A) Respect all universally recognized human rights, including the right to freedom of religion and to participate in religious activities and institutions without interference or involvement of the Government;

(B) Respect the human rights of ethnic minority groups in the Central Highlands and elsewhere in Vietnam.

Whereas the Government of Vietnam has discouraged the peaceful expression of dissent by its citizens through intimidation, harassment, and sometimes through imprisonment, house arrest and other forms of detention;

Whereas Vietnamese Government officials may travel freely throughout the United States;

Whereas the Government of Vietnam has failed to adequately address issues of land tenure and discrimination in ethnic minority areas of the Central and Northwest Highlands;

Whereas reports have been received alleging attacks by Vietnamese police and other Government representatives against Montagnards who were engaged in peaceful Easter week demonstrations pressing for religious freedom and the return of ancestral lands;

Whereas Montagnards were reportedly beaten and reportedly killed by police and other Vietnamese government representatives during the recent demonstrations; Now, therefore, be it

Resolved, That the Senate

(A) Strongly urges the Government of Vietnam to respect all universally recognized human rights;

(B) Expresses its concern over reports that the Government of Vietnam used excessive force to put down recent, peaceful demonstrations in Vietnam's Central Highlands;

(C) Calls upon the Government of Vietnam to allow international organizations and foreign observers ongoing unrestricted access to the Central and Northwest Highlands;

(D) Calls upon the Government of Vietnam to allow United States officials to travel freely throughout Vietnam including the Central and Northwest Highlands areas;

(E) Strongly urges the Government of Vietnam to address the concerns of indigenous minorities in the Central and Northwest Highlands of Vietnam, and to permit direct assistance and development activities aimed at improving socioeconomic conditions for all Highlands residents, whether

provided bilaterally, through NGO's, or international organizations.

SENATE CONCURRENT RESOLUTION 100—CELEBRATING 10 YEARS OF MAJORITY RULE IN THE REPUBLIC OF SOUTH AFRICA AND RECOGNIZING THE MOMENTOUS SOCIAL AND ECONOMIC ACHIEVEMENTS OF SOUTH AFRICA SINCE THE INSTITUTION OF DEMOCRACY IN THAT COUNTRY

Mr. ALEXANDER (for himself, Mr. FEINGOLD, Mr. LUGAR, and Mr. BIDEN) submitted the following concurrent resolution; which was referred to the Committee on Foreign Relations:

S. CON. RES. 100

Whereas the Republic of South Africa peacefully and successfully held democratic elections and transitioned to a democratic, nonracial form of government in 1994;

Whereas South Africa helped initiate and frame the New Partnership for Africa's Development and continues to head this partnership for development and responsible leadership in Africa;

Whereas South Africa actively supports the South African Development Community, which promotes regional economic cooperation and higher standards of living in Southern Africa;

Whereas South Africa has made significant advances in housing by constructing 1,600,000 houses for the poor of South Africa;

Whereas, since 1994, 9,000,000 people in South Africa have gained access to clean water;

Whereas, before 1994, 22,000,000 people in South Africa did not have access to adequate sanitation, but 63 percent of households in South Africa now have access to adequate sanitation;

Whereas, before 1994, 60 percent of people in South Africa did not have electricity, but more than 70 percent of households in South Africa now have electricity;

Whereas, from 1994 to 2004, secondary school enrollment in South Africa increased from 70 percent to 85 percent, and students in South Africa now learn in a racially integrated school system;

Whereas the Government of South Africa has established nutritional and educational programs to benefit the youngest and poorest people in South Africa;

Whereas South Africa is experiencing the longest period of consistent positive growth, as measured by its gross domestic product (GDP), since growth in GDP was properly recorded in the 1940s;

Whereas F.W. de Klerk and Nelson Mandela share a Nobel Peace Prize for their work in ending apartheid in South Africa and establishing a representative government;

Whereas Desmond Tutu led the Truth and Reconciliation Commission to repair injustices among South Africans and improve race relations in the country, and was awarded a Nobel Peace Prize for his efforts;

Whereas South Africa has contributed troops to peacekeeping efforts in Burundi, Liberia, the Democratic Republic of the Congo, Ethiopia, and Eritrea;

Whereas South Africa President Thabo Mbeki has forged a relationship with President George W. Bush, making three state visits to the United States and hosting President Bush during his visit to Pretoria, South Africa;

Whereas South Africa has served as an inspiration for other African nations striving for democracy and the peaceful cooperation of many ethnic groups;

Whereas, after being isolated for many years because of the odious system of apartheid, South Africa has since 1994 become a premier location for large international conferences, a leading tourist destination, and the locale for numerous films; and

Whereas, in 1993, the Government of South Africa voluntarily halted its biological, chemical, and nuclear weapons programs and, in 1994, hosted the first conference in Africa on the implementation of the Convention on the Prohibition on the Development, Production, Stockpiling, and Use of Chemical Weapons and On Their Destruction, with annexes, done at Paris January 13, 1993, and entered into force April 29, 1997: Now, therefore, be it

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

(1) applauds the Republic of South Africa for the remarkable transition to a democratic government and the tremendous progress achieved during 10 years of majority rule;

(2) looks forward to a continued partnership with South Africa focused on a sustained commitment to the health of South Africans; and

(3) anticipates continued social development and economic growth in South Africa.

Mr. ALEXANDER. Mr. President, I rise today to recognize the 10th anniversary of majority rule in the Republic of South Africa and to commend the South African people for the momentous social and economic achievements they have made since establishing a more inclusive democracy. We all remember that just ten years ago South Africa held its first democratic, non-racial election on April 27, 1994. This momentous event, along with the subsequent inauguration of Nelson Mandela as President, later in May, signaled the death knell of apartheid and the re-birth of South Africa as a more representative, non-discriminatory democracy. The struggle to end apartheid in South Africa captured the imagination and garnered the support of millions of peoples worldwide, including the people of the United States.

In August 2003, my wife, Honey, and I spent a few days in South Africa as part of a Congressional Delegation led by our Majority Leader, Senator BILL FRIST. While there, we toured Robben Island, the prison island where Nelson Mandela was jailed for twenty-seven years. It was a humbling and inspiring experience to walk the grounds and know that despite his imprisonment in this desolate jail, Mandela could emerge without bitterness or hate and advocate unity and peaceful change as he worked with then President F.W. de Klerk to end apartheid and establish a representative democracy, for which efforts both men received the Nobel Prize in 1993.

Traveling through Cape Town, Johannesburg, and Soweto, and meeting with both white and black South Africans reminded me how far South Africa has come in its social transformation, which has improved the lives of millions. In 1994, 22 million South Africans did not have access to adequate sanitation and 60 percent of South Africans did not have electricity. Now, 63 percent of South African households have

access to sanitation, more than 70 percent of households have electricity, and 9 million people have gained access to clean water since 1994.

However, my visit to South Africa also underscored that South Africa still faces daunting challenges that threaten to undo the gains it has made since 1994. First, and foremost, the most pressing issue facing not only South Africa, but also all of sub-Saharan Africa, remains HIV/AIDS. The 2003 announcement by the Mbeki government that it would soon begin providing antiretroviral treatment on a national scale to South Africans living with AIDS was an important step. President Mbeki was slow to come to this decision, and I hope now he will move forward with greater commitment. The South African government must persevere in combating the challenge of HIV/AIDS by making a strong political commitment and by expanding its prevention and treatment programs, such as the impressive ones that I visited during my time there.

Also facing South Africa and its neighbors is the economic and humanitarian crisis caused by Robert Mugabe's despotic regime in nearby Zimbabwe. I have spoken on this floor before to condemn President Mugabe's brutal oppression of his own people, and it is imperative that South Africa take a lead role among the international community in agitating for real change in practices of the Zimbabwean government.

Nelson Mandela aptly said, "It is better to lead from behind and to put others in front, especially when you celebrate victory when nice things occur. You take the front line where there is danger. Then people will appreciate your leadership." Now is the proper time to celebrate the anniversary of South Africa's transition to an inclusive democracy, and we all look forward to South Africa taking a stronger leadership role on the front lines against the twin dangers of HIV/AIDS in Sub-Saharan Africa and the oppressive regime of Robert Mugabe.

To that end, today I submit a resolution to commemorate this important event. I'm proud to be joined in this effort by Senator FEINGOLD, the ranking member of the Subcommittee on Africa Affairs, which I chair, Senator LUGAR, the Chairman of the Foreign Relations Committee, and Senator BIDEN, the Ranking Member of the Foreign Relations Committee. Senator FEINGOLD has been an active leader on African issues throughout his tenure in the Senate, and I have been privileged to serve with him on our Subcommittee. Chairman LUGAR and Senator BIDEN were both leaders on the issue of sanctions against the apartheid regime of South Africa in the 1980's and early '90's. I hope they feel a sense of satisfaction, today, in celebrating ten years of successful majority rule since the peaceful end of that regime.

Today is Freedom Day in South Africa, a day to celebrate the end of apart-

heid, and the beginning of majority rule in that country. I hope my colleagues will join me in supporting this resolution to commemorate that event.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3048. Mr. MCCAIN proposed an amendment to the bill S. 150, to make permanent the moratorium on taxes on Internet access and multiple and discriminatory taxes on electronic commerce imposed by the Internet Tax Freedom Act.

SA 3049. Mrs. HUTCHISON proposed an amendment to amendment SA 3048 proposed by Mr. MCCAIN to the bill S. 150, *supra*.

SA 3050. Mr. DASCHLE (for himself, Mr. DURBIN, and Mr. JOHNSON) proposed an amendment to the bill S. 150, *supra*.

SA 3051. Mr. DOMENICI proposed an amendment to amendment SA 3050 proposed by Mr. DASCHLE (for himself, Mr. DURBIN, and Mr. JOHNSON) to the bill S. 150, *supra*.

TEXT OF AMENDMENTS

SA 3048. Mr. MCCAIN proposed an amendment to the bill S. 150, to make permanent the moratorium on taxes on Internet access and multiple and discriminatory taxes on electronic commerce imposed by the Internet Freedom Act; as follows:

Strike out all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Internet Tax Nondiscrimination Act".

SEC. 2. FOUR-YEAR EXTENSION OF INTERNET TAX MORATORIUM.

(a) IN GENERAL.—Subsection (a) of section 1101 of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended to read as follows:

"(a) MORATORIUM.—No State or political subdivision thereof may impose any of the following taxes during the period beginning November 1, 2003, and ending November 1, 2007:

"(1) Taxes on Internet access.
 "(2) Multiple or discriminatory taxes on electronic commerce."

(b) CONFORMING AMENDMENTS.—

(1) Section 1101 of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking subsection (d) and redesignating subsections (e) and (f) as subsections (d) and (e), respectively.

(2) Section 1104(10) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended to read as follows:

"(10) TAX ON INTERNET ACCESS.—

"(A) IN GENERAL.—The term 'tax on Internet access' means a tax on Internet access, regardless of whether such tax is imposed on a provider of Internet access or a buyer of Internet access and regardless of the terminology used to describe the tax.
 "(B) GENERAL EXCEPTION.—The term 'tax on Internet access' does not include a tax levied upon or measured by net income, capital stock, net worth, or property value."

(3) Section 1104(2)(B)(i) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking "except with respect to a tax (on Internet access) that was generally imposed and actually enforced prior to October 1, 1998,".

(c) INTERNET ACCESS SERVICE; INTERNET ACCESS.—

(1) INTERNET ACCESS SERVICE.—Paragraph (3)(D) of section 1101(d) (as redesignated by subsection (b)(1) of this section) of the Inter-

net Tax Freedom Act (47 U.S.C. 151 note) is amended by striking the second sentence and inserting "The term 'Internet access service' does not include telecommunications services, except to the extent such services are purchased, used, or sold by a provider of Internet access to provide Internet access.'".

(2) INTERNET ACCESS.—Section 1104(5) of that Act is amended by striking the second sentence and inserting "The term 'Internet access' does not include telecommunications services, except to the extent such services are purchased, used, or sold by a provider of Internet access to provide Internet access.'".

SEC. 3. GRANDFATHERING OF STATES THAT TAX INTERNET ACCESS.

The Internet Tax Freedom Act (47 U.S.C. 151 note) is amended—

(1) by redesignating section 1104 as section 1105; and

(2) by inserting after section 1103 the following:

"SEC. 1104. GRANDFATHERING OF STATES THAT TAX INTERNET ACCESS.

"(a) PRE-OCTOBER 1998 TAXES.—

"(1) IN GENERAL.—Section 1101(a) does not apply to a tax on Internet access that was generally imposed and actually enforced prior to October 1, 1998, if, before that date, the tax was authorized by statute and either—

"(A) a provider of Internet access services had a reasonable opportunity to know, by virtue of a rule or other public proclamation made by the appropriate administrative agency of the State or political subdivision thereof, that such agency has interpreted and applied such tax to Internet access services; or
 "(B) a State or political subdivision thereof generally collected such tax on charges for Internet access.

"(2) TERMINATION.—This subsection shall not apply after November 1, 2006.
 "(b) PRE-NOVEMBER 2003 TAXES.—

"(1) IN GENERAL.—Section 1101(a) does not apply to a tax on Internet access that was generally imposed and actually enforced as of November 1, 2003, if, as of that date, the tax was authorized by statute and—

"(A) a provider of Internet access services had a reasonable opportunity to know by virtue of a public rule or other public proclamation made by the appropriate administrative agency of the State or political subdivision thereof, that such agency has interpreted and applied such tax to Internet access services; and
 "(B) a State or political subdivision thereof generally collected such tax on charges for Internet access.

"(2) TERMINATION.—This subsection shall not apply after November 1, 2005."

SEC. 4. ACCOUNTING RULE.

The Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by adding at the end the following:

"SEC. 1106. ACCOUNTING RULE.

"(a) IN GENERAL.—If charges for Internet access are aggregated with and not separately stated from charges for telecommunications services or other charges that are subject to taxation, then the charges for Internet access may be subject to taxation unless the Internet access provider can reasonably identify the charges for Internet access from its books and records kept in the regular course of business.
 "(b) DEFINITIONS.—In this section:

"(1) CHARGES FOR INTERNET ACCESS.—The term 'charges for Internet access' means all charges for Internet access as defined in section 1105(5).

"(2) CHARGES FOR TELECOMMUNICATIONS SERVICES.—The term 'charges for telecommunications services' means all charges for telecommunications services, except to