and simplify the international taxation rules of the United States, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. HATCH:

S. 2375. a bill to amend the Internal Revenue Code of 1986 to allow penalty-free withdrawals from retirement plans during the period that a military reservist or national guardsman is called to active duty for an extended period, and for other purposes; to the Committee on Finance.

Mr. HATCH. Mr. President, I rise today to introduce legislation to allow penalty-free withdrawals from retirement plans during the period that a military reservist or a National Guardsman is called to active duty. Specifically, the provision would allow individuals who are called to active duty for at least 179 days between September 11, 2001, and September 15, 2005, to avoid the 10-percent penalty tax that is normally imposed on early distributions.

This bill passed the House of Representatives by unanimous consent late last month, and it is my hope that this important and appropriate legislation will receive the same resounding support by my colleagues in the Senate.

Nearly 3,000 reservists and Guard members from my home State of Utah have been called to active duty and are currently stationed in the Persian Gulf and Afghanistan. I believe it is safe to say that when many of these brave young men and women were informed by their commanding officers they would be placed on full-time active duty, they were not only concerned with the extended time period they would be called away from their families, but also with the reality that by temporarily leaving behind their full-time civilian jobs, many of them would leave behind a higher paycheck. Many reservists are suddenly faced with the prospect that their income may no longer cover all of the expenses for themselves and their families.

Some may say that allowing reservists to make withdrawals from their retirement accounts without incurring a penalty is too small a step and not worthy of our time. But to many reservists and Guard members, these retirement accounts can be a significant resource in helping to alleviate some of their financial stress. Providing our soldiers with an additional option to support their families certainly seems like a worthwhile cause to me.

The cost of this bill to the U.S. Treasury is estimated to be only $4 million over 10 years. I think we can all agree this cost is minimal considering the tremendous sacrifices that our reservists, Guard members, and their families are making each day. In addition, there is a provision in this bill that would allow our soldiers to repay any amount withdrawn, without penalty, for 2 years after leaving active duty.

There is no doubt that there are many additional much needed improvements to our policies that each of us must work together towards to ensure the financial peace of mind for our Guard and Reserve members and their families. It is imperative for each of us to give our soldiers not only all of the tools, armor, and technology to fight those who seek to destroy peace, but we must also do everything within our power to give our soldiers every appropriate resource to make it easier to care for their loved ones they have left behind.

I urge my colleagues to give serious consideration to this bill, and it is my hope that it can be passed by unanimous consent. I am confident that President Bush would have no hesitation in signing this important bill into law, if we can pass it in the Senate and send it to him.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 348—TO PROTECT, PROMOTE, AND CELEBRATE MOTHERHOOD

Mr. BROWNBACK (for himself, Mr. ALLEN, Mr. BUNNING, Mr. CORNYN, Mr. CRAPO, Mr. DURBIN, Mr. FITZGERALD, Mr. HATCH, Mr. LOTT, Mr. MILLER, Mr. ROBERTS, Mr. SPECTER, Mr. ENSIGN, Mr. COCHRAN, Mr. SESSIONS, Mr. BURNS, Mr. BYRD, Mr. ALEXANDER, Mr. DOMENICI, Mr. LEVIN, and Mr. SANTORUM) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 348

Whereas the second Sunday of May is observed as Mother's Day;

Whereas motherhood and childhood are entitled to special assistance;

Whereas mothers have a unique bond with their children;

Whereas the work of mothers is of paramount importance, but often undervalued and demeaned;

Whereas mothers' concerns about their children and their education should be supported by the national agenda;

Whereas a child's healthy relationship with the mother predicts higher self-esteem and resiliency in dealing with life events;

Whereas the complementary roles and contributions of fathers and mothers should be recognized and encouraged;

Whereas mothers have an indispensable role in building and transforming society to build a culture of life; and

Whereas mothers along with their husbands, form an emotional template for a child's future relationships: Now therefore, be it

Resolved, That the Senate—

(1) recognizes the importance of mothers to a healthy society; and

(2) calls on the people of the United States to observe Mother's Day by considering how society can better respect and support motherhood.

SENATE CONCURRENT RESOLUTION 102—TO EXPRESS THE SENSE OF THE CONGRESS REGARDING THE 50TH ANNIVERSARY OF THE SUPREME COURT DECISION IN BROWN V. BOARD OF EDUCATION OF TOPEKA

Mr. BROWNBACK (for himself and Mr. ROBERTS) submitted the following concurrent resolution; which was referred to the Committee on the Judiciary:

S. CON. RES. 102

Whereas Oliver L. Brown is the namesake of the landmark United States Supreme Court decision of 1954, Brown v. Board of Education (347 U.S. 483, 1954);

Whereas Oliver L. Brown is honored as the lead plaintiff in the Topeka, Kansas case which posed a legal challenge to racial segregation in public education;

Whereas by 1950, African-American parents began to renew their efforts to challenge State laws that only permitted their children to attend certain schools, and as a result, they organized through the National Association for the Advancement of Colored People (the NAACP), an organization founded in 1909 to address the issue of the unequal and discriminatory treatment experienced by African-Americans throughout the country;

Whereas Oliver L. Brown became part of the NAACP strategy led first by Charles Houston and later by Thurgood Marshall, to file suit against various school boards on behalf of such parents and their children;

Whereas Oliver L. Brown was a member of a distinguished group of plaintiffs in cases from Kansas (Brown v. Board of Education), Delaware (Gebhart v. Belton), South Carolina (Briggs v. Elliot), and Virginia (Davis v. County School Board of Prince Edward County) that were combined by the United States Supreme Court in Brown v. Board of Education, and in Washington, D.C. (Bolling v. Sharpe), considered separately by the Supreme Court with respect to the District of Columbia;

Whereas with respect to cases filed in the State of Kansas—

(1) there were 11 school integration cases dating from 1881 to 1949, prior to Brown v. Board of Education in 1954;

(2) in many instances, the schools for African-American children were substandard facilities with out-of-date textbooks and often no basic school supplies;

(3) in the fall of 1950, members of the Topeka, Kansas chapter of the NAACP agreed to again challenge the ''separate but equal'' doctrine governing public education;

(4) on February 28, 1951, the NAACP filed their case as Oliver L. Brown et al. v. The Board of Education of Topeka Kansas (which represented a group of 13 parents and 20 children);

(5) the district court ruled in favor of the school board and the case was appealed to the United States Supreme Court;

(6) at the Supreme Court level, the case was combined with other NAACP cases from Delaware, South Carolina, Virginia, and Washington, D.C. (which was later heard separately); and

(7) the combined cases became known as Oliver L. Brown et al. v. The Board of Education of Topeka, et al.;

Whereas with respect to the Virginia case of Davis et al. v. Prince Edward County Board of Supervisors—

(1) one of the few public high schools available to African-Americans in the State of Virginia was Robert Moton High School in Prince Edward County;

(2) built in 1943, it was never large enough to accommodate its student population;

(3) the gross inadequacies of these classrooms sparked a student strike in 1951;

(4) the NAACP soon joined their struggles and challenged the inferior quality of their school facilities in court; and

(5) although the United States District Court ordered that the plaintiffs be provided with equal school facilities, they were denied access to the schools for white students in their area;

Whereas with respect to the South Carolina case of Briggs v. R.W. Elliott—

(1) in Clarendon County, South Carolina, the State NAACP first attempted, unsuccessfully and with a single plaintiff, to take legal action in 1947 against the inferior conditions that African-American students experienced under South Carolina's racially segregated school system;

(2) by 1951, community activists convinced African-American parents to join the NAACP efforts to file a class action suit in United States District Court;

(3) the court found that the schools designated for African-Americans were grossly inadequate in terms of buildings, transportation, and teacher salaries when compared to the schools provided for white students; and

(4) an order to equalize the facilities was virtually ignored by school officials, and the schools were never made equal;

Whereas with respect to the Delaware cases of Belton v. Gebhart and Bulah v. Gebhart—

(1) first petitioned in 1951, these cases challenged the inferior conditions of 2 African-American schools;

(2) in the suburb of Claymont, Delaware, African-American children were prohibited from attending the area's local high school, and in the rural community of Hockessin, Delaware, African-American students were forced to attend a dilapidated 1-room schoolhouse, and were not provided transportation to the school, while white children in the area were provided transportation and a better school facility;

(3) both plaintiffs were represented by local NAACP attorneys; and

(4) though the State Supreme Court ruled in favor of the plaintiffs, the decision did not apply to all schools in Delaware;

Whereas with respect to the District of Columbia case of Bolling, et al. v. C. Melvin Sharpe, et al.—

(1) 11 African-American junior high school students were taken on a field trip to Washington, D.C.'s new John Philip Sousa School for white students only;

(2) the African-American students were denied admittance to the school and ordered to return to their inadequate school; and

(3) in 1951, a suit was filed on behalf of the students, and after review with the Brown case in 1954, the United States Supreme Court ruled that segregation in the Nation's capital was unconstitutional;

Whereas on May 17, 1954, at 12:52 p.m., the United States Supreme Court ruled that the discriminatory nature of racial segregation ''violates the 14th Amendment to the Constitution, which guarantees all citizens equal protection of the laws'';

Whereas the decision in Brown v. Board of Education set the stage for dismantling racial segregation throughout the country;

Whereas the quiet courage of Oliver L. Brown and his fellow plaintiffs asserted the right of African-American people to have equal access to social, political, and communal structures;

Whereas our country is indebted to the work of the NAACP Legal Defense and Educational Fund, Inc., Howard University Law School, the NAACP, and the individual plaintiffs in the cases considered by the Supreme Court;

Whereas Reverend Oliver L. Brown died in 1961, and because the landmark United States Supreme Court decision bears his name, he is remembered as an icon for justice, freedom, and equal rights; and

Whereas the national importance of the Brown v. Board of Education decision had a profound impact on American culture, affecting families, communities, and governments by outlawing racial segregation in public education, resulting in the abolition of legal discrimination on any basis: Now therefore be it

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

(1) the Congress recognizes and honors the 50th anniversary of the Supreme Court decision in Brown v. Board of Education of Topeka;

(2) the Congress encourages all people of the United States to recognize the importance of the Supreme Court decision in Brown v. Board of Education of Topeka; and

(3) by celebrating the 50th anniversary of the Brown v. Board of Education of Topeka, the Nation will be able to refresh and renew the importance of equality in society.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3107. Mr. HARKIN (for himself, Mr. KENNEDY, Mr. AKAKA, Mr. BINGAMAN, Mrs. BOXER, Mr. BYRD, Ms. CANTWELL, Mrs. CLINTON, Mr. CORZINE, Mr. DASCHLE, Mr. DAYTON, Mr. DURBIN, Mr. EDWARDS, Mr. FEINGOLD, Mr. GRAHAM, of Florida, Mr. KERRY, Mr. KOHL, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Ms. MIKULSKI, Mrs. MURRAY, Mr. NELSON of Florida, Mr. PRYOR, Mr. REED, Mr. REID, Mr. ROCKEFELLER, Mr. SARBANES, Mr. SCHUMER, and Ms. STABENOW) proposed an amendment 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.

SA 3108. Ms. COLLINS proposed an amendment to the bill S. 1637, supra.

SA 3109. Mr. WYDEN (for himself, Mr. COLEMAN, Mr. ROCKEFELLER, Mr. BAUCUS, Mr. DAYTON, Mr. BROWNBACK, Mr. DODD, and Ms. SNOWE) proposed an amendment to the bill S. 1637, supra.

TEXT OF AMENDMENTS

SA 3107. Mr. HARKIN (for himself, Mr. KENNEDY, Mr. AKAKA, Mr. BINGAMAN, Mrs. BOXER, Mr. BYRD, Ms. CANTWELL, Mrs. CLINTON, Mr. CORZINE, Mr. DASCHLE, Mr. DAYTON, Mr. DURBIN, Mr. EDWARDS, Mr. FEINGOLD, Mr. GRAHAM of Florida, Mr. KERRY, Mr. KOHL, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Ms. MIKULSKI, Mrs. MURRAY, Mr. NELSON of Florida, Mr. PRYOR, Mr. REED, Mr. REID, Mr. ROCKEFELLER, Mr. SARBANES, Mr. SCHUMER, and Ms. STABENOW) proposed an amendment 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:

At the appropriate place, insert the following:

SEC. ___. PROTECTION OF OVERTIME PAY.

Section 13 of the Fair Labor Standards Act of 1938 (29 U.S.C. 213) is amended by adding at the end the following:

''(k) Notwithstanding the provisions of subchapter II of chapter 5 and chapter 7 of title 5, United States Code (commonly referred to as the Administrative Procedures Act) or any other provision of law, any portion of the final rule promulgated on April 23, 2004, revising part 541 of title 29, Code of Federal Regulations, that exempts from the overtime pay provisions of section 7 any employee who would not otherwise be exempt if the regulations in effect on March 31, 2003 remained in effect, shall have no force or effect and that portion of such regulations (as in effect on March 31, 2003) that would prevent such employee from being exempt shall remain in effect. Notwithstanding the preceding sentence, the increased salary requirements provided for in such final rule at section 541.600 of such title 29, shall remain in effect.''.

SA 3108. Ms. COLLINS proposed an amendment 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:

On page 139, between lines 13 and 14, insert the following:

SEC. ___. MANUFACTURER'S JOBS CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 (relating to business-related credits), as amended by this Act, is amended by adding at the end the following:

''SEC. 45S. MANUFACTURER'S JOBS CREDIT.

''(a) GENERAL RULE.—For purposes of section 38, in the case of an eligible taxpayer, the manufacturer's jobs credit determined under this section is an amount equal to the lesser of the following:

''(1) The excess of the W–2 wages paid by the taxpayer during the taxable year over the W–2 wages paid by the taxpayer during the preceding taxable year.

''(2) The W–2 wages paid by the taxpayer during the taxable year to any employee who is an eligible TAA recipient (as defined in section 35(c)(2)) for any month during such taxable year.

''(3) 22.4 percent of the W–2 wages paid by the taxpayer during the taxable year.

''(b) LIMITATION.—The amount of credit determined under subsection (a) shall be reduced by an amount which bears the same ratio to the amount of the credit (determined without regard to this subsection) as—

''(1) the excess of the W–2 wages paid by the taxpayer to employees outside the United States during the taxable year over such wages paid during the most recent taxable year ending before the date of the enactment of this section, bears to

''(2) the excess of the W–2 wages paid by the taxpayer to employees within the United States during the taxable year over such wages paid during such most recent taxable year.

''(c) ELIGIBLE TAXPAYER.—For purposes of this section, the term 'eligible taxpayer' means any taxpayer—

''(1) which has domestic production gross receipts for the taxable year and the preceding taxable year, and

''(2) which is not treated at any time during the taxable year as an inverted domestic corporation under section 7874.