

a feeling about this guy as he was referred to Mr. Melendez for secondary questioning, since he did not speak English. After questioning al-Qahtani and discovering many holes in his story—holes about why he was there, how long he was going to stay, who was going to meet him—and it is thought, very possibly, that it was the hijacker pilot of the first plane that went into the World Trade Center who was the guy upstairs to pick him up—Mohamed Atta. We don't know that for sure. But also there was the fact that he didn't have a return ticket or enough cash to purchase one.

After having that uneasy feeling about none of these answers and a very belligerent manner, by the way, by the man being questioned, Mr. Melendez put it into his own hands to make the decision that he was going to have him arrested, put into detention, and sent back the next day on a plane. By refusing al-Qahtani entry into the country, Mr. Melendez very well may have helped save many additional lives on September 11.

So this is a proud professionalism in the Immigration Service which so often gets nothing but complaints. I think it is time for us to stand up and salute Mr. Melendez and his service. He modestly protested to me last Friday that he was only doing his job. But we know because of the replicated actions of folks like him being done every day, not only in our Border Patrol and other immigration activities, but in the State Department and in decisions being made as to whether or not to grant a visa in embassies around this country, and with all of our intelligence services as they are making these decisions day by day, hour by hour, it is working to protect us.

Mr. Melendez has shown us what correct protection of our borders looks like. Now we want to rededicate and congratulate all of the hard-working colleagues at the Department of Homeland Security. We want to provide them with the resources they need to protect our borders and the ports of entry. Dedicated security personnel are not there to make travel more difficult; they are there to make us safer. Mr. Melendez in this instance apparently prevented the compounding of a national tragedy on September 11, 2 years ago.

Mr. President, I thank you for the opportunity that I could recognize a wonderful American, an American who spent 27 years in the U.S. Army.

When Mr. Melendez retired, he decided to continue his Federal service, in this case with the Immigration Service. He is a wonderful American who has a big family centered in Orlando, with nine grandchildren spread over several cities and some back in his native Puerto Rico.

I am very proud today to share his story so our colleagues in the Senate might also recognize his brand of modest heroism.

I thank the Chair.

## ADDITIONAL STATEMENTS

### ANGEL ARELLANO

• Mrs. BOXER. Mr. President, I am pleased to recognize Angel Arellano's efforts in raising funds for the Chaffee Zoo in Fresno, CA.

On Thanksgiving Day, after listening to a family conversation about the Chaffee Zoo's financial struggles, Angel Arellano, a 9-year-old girl from Fresno, CA, wrote a letter to the editor of the Fresno Bee. Her letter contained \$1.00 and urged all Fresno residents to match her donation to help pay for the Chaffee Zoo's much needed repairs. Miss Arellano's letter expressed her anguish at the animals' precarious future. She wrote that the animals deserved food, water, and a warm home. Her plea sparked a movement to save the zoo. Her heartfelt letter caught the attention of past and present Fresno residents, inspiring thousands of individuals to send donations, ranging from \$1.00 to \$10,000.00. Currently, total pledges and donations have reached nearly \$180,000.00 and have come from as far away as Great Britain.

Angel Arellano's concern motivated people in Fresno and around the world to help save a Fresno institution. Her letter conjured memories of past visits to the zoo and reminded people of the joy felt by children when visiting with family while spending a Sunday in the sunshine, enjoying one of Fresno's treasures.

Angel is a wonderful example of one person making a difference. To her, I say thank you. She has set a great example for all of us. •

## MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Ms. Evans, one of his secretaries.

## EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations which were referred to the appropriate committees.

(The nominations received today are printed at the end of the Senate proceedings.)

## MESSAGE FROM THE HOUSE

At 9:48 a.m., a message from the House of Representatives, delivered by Ms. Niland, one of its reading clerks, announced that the House insist upon its amendment to the bill (S. 1920) to extend for 6 months the period for which chapter 12 of title 11 of the United States Code is reenacted, and ask a conference with the Senate on the disagreeing votes of the two Houses thereon. Ordered, That the following Members be the managers of the conference on the part of the House:

From the Committee on the Judiciary, for consideration of the bill and the House amendment, and modifications committed to conference: Mr. SENSENBRENNER, Mr. HYDE, Mr. SMITH of Texas, Mr. CHABOT, Mr. CANNON, Ms. HART, Mr. CONYERS, Mr. BOUCHER, Mr. NADLER, and Mr. WATT of North Carolina.

From the Committee on Financial Services, for consideration of sections 901-906, 908-909, 911, and 1301-1309 of the House amendment, and modifications committed to conference: Mr. OXLEY, Mr. BAUCUS, and Mr. SANDERS.

The message also announced that pursuant to section 11054 of the Antitrust Modernization Commission Act of 2002 (15 U.S.C. 1 note), and the order of the House of December 8, 2003, the Speaker appoints the following members on the part of the House of Representatives to the Antitrust Modernization.

Commission: Mr. Donald G. Kempf, Jr., of New York, New York; Mr. John L. Warden of New York, New York.

## EXECUTIVE AND OTHER COMMUNICATIONS

The following communications were laid before the Senate, together with accompanying papers, reports, and documents, and were referred as indicated:

EC-6027. A communication from the Auditor of the District of Columbia, transmitting, a report entitled "Fiscal Year Annual Report on Advisory Neighborhood Commissions"; to the Committee on Governmental Affairs.

EC-6028. A communication from the Auditor of the District of Columbia, transmitting, a report entitled "Audit of Advisory Neighborhood Commission 3C for Fiscal Years 1999 Through 2003 as of March 31, 2003"; to the Committee on Governmental Affairs.

EC-6029. A communication from the Executive Director, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, the Corporation's 2003 Annual Report; to the Committee on Governmental Affairs.

EC-6030. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-238, "Comprehensive Housing Strategy Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6031. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-239, "Nurse Staffing Agency Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6032. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-240, "Authorization of the Spending of the Commercial Trust Fund Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6033. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-241, "Freedom Forum Newseum Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6034. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-242, "Tax Increment Financing Reauthorization Date Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6035. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-243, "Emmaus Rehabilitation Project Real Property Exemption Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6036. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-244, "PSA Restructuring Council Review Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6037. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-245, "Presidential Primary Petition and Filing Waiver Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6038. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-246, "Unemployment Compensation Funds Appropriation Authorization Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6039. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-247, "Eastern Avenue Tour Bus Parking Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6040. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-248, "Freedom of Information Legislative Records Clarification Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6041. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-249, "Medical Support Establishment and Enforcement Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6042. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-250, "Charity Auction Sales Tax Exemption Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6043. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-251, "Income From Discrimination Exclusion Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6044. A communication from the Deputy Director for Administration and Information Management, Office of Government Ethics, transmitting, pursuant to law, the report of a vacancy for the position of Director, Office of Government Ethics; to the Committee on Governmental Affairs.

EC-6045. A communication from the Director of Selective Service, transmitting, a report submitted in accordance with the Federal Managers' Financial Integrity Act; to the Committee on Governmental Affairs.

EC-6046. A communication from the Deputy Associate Administrator, Office of Ac-

quisition Policy, Governmental Services Administration, transmitting, pursuant to law, the report of a rule entitled "Federal Acquisition Regulation Federal Acquisition Circular 2001-16" (FAC2001-16) received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6047. A communication from the Chairman, Federal Trade Commission, transmitting, the report of the Office of Inspector General for the period ending March 31, 2003; to the Committee on Governmental Affairs.

EC-6048. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-254, "Certified Capital Companies Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6049. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-256, "Marriage and Family Therapy Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6050. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-255, "Elimination of Outdated Crimes Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6051. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-259, "Utility Rate Payers Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6052. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-265, "Real Property Classification Clarification Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6053. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-264, "Parking Meter Fee Moratorium Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6054. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-262, "Washington Convention Center Authority Term Limit Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6055. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-286, "Uniform Trust Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6056. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-274, "Automated Traffic Enforcement Fund Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6057. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-272, "Board of Education Campaign Contribution Clarification Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6058. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-271, "Inspector General Appointment and Term Clarification Tem-

porary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6059. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-270, "Procurement Practices Vendor Payment Revised Approval Authorization Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6060. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-269, "Rehabilitation Services Program Establishment Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6061. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-268, "Citizens with Mental Retardation Substituted Consent for Health Care Decisions Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6062. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-267, "Presidential Primary State Committee Elections Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6063. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-266, "National Capital Medical Center Negotiation Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6064. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-260, "Closing of a Portion of a Public Alley in Square 2677, S.O. 03-0208, Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6065. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-261, "Housing and Community Development Reform Advisory Commission Temporary Amendment Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6066. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, the report of D.C. Act 15-263, "Towing Regulation and Enforcement Authority Temporary Act of 2003" received on January 13, 2004; to the Committee on Governmental Affairs.

EC-6067. A communication from the Comptroller General of the United States, transmitting, pursuant to law, a report relative to the General Accounting Office; to the Committee on Governmental Affairs.

EC-6068. A communication from the Chairman of the Board, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, the report of the Office of Inspector General for the period ending September 30, 2003; to the Committee on Governmental Affairs.

EC-6069. A communication from the Attorney General of the United States, transmitting, the report of the Office of Inspector General for the Department of Justice for the period ending September 30, 2003; to the Committee on Governmental Affairs.

EC-6070. A communication from the Chairman, Consumer Product Safety Commission, transmitting, pursuant to law, the report of the Office of Inspector General for the period ending September 30, 2003; to the Committee on Governmental Affairs.

EC-6071. A communication from the Chair, Corporation for Public Broadcasting, transmitting, pursuant to law, the report of the

Office of Inspector General for the period ending September 30, 2003; to the Committee on Governmental Affairs.

EC-6072. A communication from the Chair, Equal Employment Opportunity Commission, transmitting, pursuant to law, the report of the Office of Inspector General for the period ending September 30, 2003; to the Committee on Governmental Affairs.

EC-6073. A communication from the Chairman, National Science Board, transmitting, pursuant to law, the report of the Office of Inspector General for the period ending September 30, 2003; to the Committee on Governmental Affairs.

EC-6074. A communication from the Chairman, Federal Communications Commission, transmitting, the Commission's Fiscal Year 2003 Annual Financial Report; to the Committee on Commerce, Science, and Transportation.

EC-6075. A communication from the Secretary of Transportation, transmitting, pursuant to law, the Department of Transportation's annual report on the regulatory status of the National Transportation Safety Board's "Most Wanted" Recommendations to the Department of Transportation and its Operating Administrations; to the Committee on Commerce, Science, and Transportation.

EC-6076. A communication from the Chief, Regulations and Administrative Law, Coast Guard, transmitting, pursuant to law, the report of a rule entitled "Safety/Security Zone Regulations: [Including 92 Regulations]" (RIN1625-AA00) received on January 27, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6077. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Reallocation of Pacific Cod Total Allowable Catch Levels" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6078. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Notice of Standard Prices and Fee Percentage for North Pacific Halibut and Sablefish Individual Fishing Quota Cost Recovery Program" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6079. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Atlantic Highly Migratory Species; Bluefin Tuna Fisheries; Quota Transfers; Fishery Reopening" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6080. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Atlantic Highly Migratory Species; Atlantic Shark Management Measures" (RIN0648-AQ95) received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6081. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Directed Fishing for Community Development Quota Reserve Amounts of Shortraker/Rougheye Rockfish and Northern Rockfish in the Bering Sea Subarea and 'Other Species' in the Bering Sea and Aleutian Islands Management Area" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6082. A communication from the Assistant Administrator, Office of Sustainable

Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Atlantic Highly Migratory Species; Bluefin Tuna Season and Size Limit Adjustments" (RIN0648-AR12) received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6083. A communication from the Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Atlantic Highly Migratory Species; Bluefin Tuna Fisheries; Fishery Closure" (ID#120903A) received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6084. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Summer Flounder Fishery; Commercial Quota Harvested for New Jersey; Closure of Commercial Fishery" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6085. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Summer Flounder Fishery; Commercial Quota Transfer" (ID#121803C) received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6086. A communication from the Deputy Assistant Administrator, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Final Rule to Implement Regulatory Amendment 3 to the Fishery Management Plan for the Salmon Fisheries in the EEZ off the Coast of Alaska" (RIN0648-AQ48) received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6087. A communication from the Deputy Assistant Administrator, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Final Rule to Implement the 2004 Specifications for Surfclams, Ocean Quahogs, and Maine Ocean Quahogs" (RIN0648-AQ79) received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6088. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Apportion Amounts of the Reserve to Certain Target Species in the Bering Sea and Aleutian Islands Management Area" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6089. A communication from the Deputy Assistant Administrator, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Final Rule to Implement Approved Measures Contained in Amendment 13 to the Fishery Management Plan for Atlantic Surfclams and Ocean Quahogs" (RIN0648-AR57) received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6090. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Closure of Directed Fishing for Pacific Cod by Vessels Using Pot Gear in the Bering Sea and Aleutian Islands Management Area" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6091. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule en-

titled "Closure of Directed Fishing for Pacific Cod by Catcher/Processor Vessels Using Hook-and-Line Gear in the Bering Sea and Aleutian Islands Management Area" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6092. A communication from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, transmitting, pursuant to law, the report of a rule entitled "Closure of Directed Fishing for Pacific Cod by Catcher Vessels Using Hook-and-Line in the BSAI" received on January 22, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6093. A communication from the Attorney-Advisor, National Highway Traffic Safety Administration, transmitting, pursuant to law, the report of a rule entitled "Federal Motor Vehicle Safety Standards; Glazing Materials; Low Speed Vehicles" (RIN2127-AJ25) received on January 13, 2004; to the Committee on Commerce, Science, and Transportation.

EC-6094. A communication from the Administrator, National Aeronautics and Space Administration, transmitting, pursuant to law, the report of the Office of Inspector General for the period ending September 30, 2003; to the Committee on Commerce, Science, and Transportation.

EC-6095. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Change of Broker Revenue Ruling" (Rev. Rul. 2004-15) received on February 3, 2004; to the Committee on Finance.

EC-6096. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Section 401 of the Code and Certain Roll-overs" (Rev. Rule 2004-12) received on February 3, 2004; to the Committee on Finance.

EC-6097. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Republication of Rev. Proc. 99-41" (Rev. Proc. 2004-15) received on February 3, 2004; to the Committee on Finance.

EC-6098. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Section 416(g)(4) Top-Heavy Status and Special Rules" (Rev. Rule 2004-13) received on February 3, 2004; to the Committee on Finance.

EC-6099. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Special Coverage Rules for Certain Dispositions or Acquisitions" (Rev. Rule 2004-11) received on February 3, 2004; to the Committee on Finance.

EC-6100. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Section 411 of the Code and DOL FAB 2003-3" (Rev. Rule 2004-10) received on February 3, 2004; to the Committee on Finance.

EC-6101. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Application of Income Tax Treaties to Service Partnerships" (Rev. Rul. 2004-3) received on February 3, 2004; to the Committee on Finance.

EC-6102. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled

"Low-Income Housing Credit Allocation Certification; Electronic Filing" (TD9112) received on February 3, 2004; to the Committee on Finance.

EC-6103. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Correction of User Fee in Appendix A of Rev. Proc. 2004-1" (Announcement 2004-08) received on February 3, 2004; to the Committee on Finance.

EC-6104. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Section 409(p) and Potentially Abusive ESOP's" (Rev. Rule 2004-4) received on February 3, 2004; to the Committee on Finance.

EC-6105. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Electronic Delivery of Form 1099 and Form 5498 Payee Statements" (Notice 2004-10) received on February 3, 2004; to the Committee on Finance.

EC-6106. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Information Reporting Relating to Corporate Inversions" (Notice 2004-9) received on February 3, 2004; to the Committee on Finance.

EC-6107. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Applicable Federal Rates—February 2004" (Rev. Rule 2004-9) received on February 3, 2004; to the Committee on Finance.

#### 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. GRASSLEY:

S. 2048. A bill to amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified tuition and related expenses and to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to such deduction; to the Committee on Finance.

By Mr. SPECTER:

S. 2049. A bill to amend the Surface Mining Control and Reclamation Act of 1977 to reauthorize collection of reclamation fees, revise the abandoned mine reclamation program, promote reining, authorize the Office of Surface Mining to collect the black lung excise tax, and make sundry other changes; to the Committee on Energy and Natural Resources.

By Mr. GRASSLEY:

S. 2050. A bill to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the affordable education provisions of such Act, and for other purposes; to the Committee on Finance.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. FRIST (for himself and Mr. DASCHLE):

S. Res. 296. A resolution relating to Senate Adjournments and Recesses; considered and agreed to.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. GRASSLEY:

S. 2048. A bill to amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified tuition and related expenses and to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to such deduction; to the Committee on Finance.

By Mr. GRASSLEY:

S. 2050. A bill to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the affordable education provisions of such Act, and for other purposes; to the Committee on Finance.

Mr. GRASSLEY. Mr. President, I am introducing two education tax bills today. These bills will help us make permanent the \$30 billion in education tax incentives that were contained in the 2001 tax bill.

The first bill will extend and make permanent the tuition deduction that was enacted in the Economic Growth and Tax Relief Reconciliation Act of 2001, Public Law 107-16, or EGTRRA. A lot of people think we don't spend enough money on education, but they also don't think we should make the 2001 tax cuts permanent. I don't know how they can justify that position. The education tax incentives in the 2001 tax bill have done a whole lot of good. The tuition tax deduction is available only through December 31, 2005. The cost of the provision for those four years was about \$10 billion. So you can see that it was very expensive.

For parents struggling to send their children to college, the tuition tax deduction has been very important. Some of them probably wish it were set at a higher level, but at between \$2,000 and \$4,000 depending on your income, it is still a beneficial tax incentive for the middle class.

The second bill that I am introducing today will make the rest of the EGTRRA education tax provisions permanent, as well as the deduction for teacher classroom materials that was passed in the stimulus package of March 2002. That provision expired at the end of last year so it is very important that we enact it on a permanent basis and do so as soon as practicable.

I hope my colleagues will join me in sponsoring these bills and will agree to consider them and pass them in the Senate in the next month or two.

Mr. President, I ask unanimous consent that the text of the bills be printed in the RECORD.

There being no objection, the bills were ordered to be printed in the RECORD, as follows:

S. 2048

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

#### SECTION 1. PERMANENT DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.

(a) PERMANENT DEDUCTION.—

(1) IN GENERAL.—Section 222 of the Internal Revenue Code of 1986 (relating to qualified tuition and related expenses) is amended by striking subsection (e).

(2) CONFORMING AMENDMENT.—Subparagraph (B) of section 222(b)(2) of such Code (relating to applicable dollar limit) is amended by striking "2004 AND 2005.—In the case of a taxable year beginning in 2004 or 2005," and inserting "2004 AND THEREAFTER.—In the case of any taxable year beginning after 2003,".

(b) REPEAL OF SUSPENSION.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by adding at the end the following new subsection:

"(c) EXCEPTION.—Subsection (a) shall not apply to the amendments made by section 431 (relating to qualified tuition and related expenses)."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2003.

S. 2050

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

#### SECTION 1. REPEAL OF APPLICABILITY OF SUNSET OF THE ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 WITH RESPECT TO AFFORDABLE EDUCATION PROVISIONS OF SUCH ACT.

Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by adding at the end the following new subsection:

"(c) EXCEPTION.—Subsection (a) shall not apply to the amendments made by subtitles A, B, and C of title IV (relating to affordable education provisions)."

#### SEC. 2. PERMANENT DEDUCTION FOR CERTAIN EXPENSES OF SCHOOL TEACHERS.

(a) IN GENERAL.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 (relating to certain expenses of elementary and secondary school teachers) is amended by striking "In the case of taxable years beginning during 2002 or 2003, the deductions" and inserting "The deductions".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenses paid or incurred after December 31, 2003.

By Mr. SPECTER:

S. 2049. A bill to amend the Surface Mining Control and Reclamation Act of 1977 to reauthorize collection of reclamation fees, revise the abandoned mine reclamation program, promote reining, authorize the Office of Surface Mining to collect the black lung excise tax, and make sundry other changes; to the Committee on Energy and Natural Resources.

Mr. SPECTER. Mr. President, today I will introduce legislation which is entitled the Abandoned Mine Land Reclamation Program Extension and Reform Act of 2004. As I have explained briefly before, I do so because this program is going to be unveiled tomorrow at a ceremony in the Pennsylvania State Capitol attended by Secretary of the Interior Norton in addition to Governor Rendell and a number of other officials. While I would like to be present in Pennsylvania for the event, the Senate will be in session and there is important business to be conducted here. So in my absence there, I thought it appropriate to introduce this bill. I had planned to do so tomorrow, but there is a joint session of Congress in the morning and I am advised there may not be