

preceding sentence, an individual shall be treated as being in a teleworking arrangement for a month if the individual is subject to such arrangement for any day of such month.

“(c) DEFINITIONS.—For purposes of this section—

“(1) ELIGIBLE TAXPAYER.—The term ‘eligible taxpayer’ means—

“(A) in the case of an individual, an individual who performs services for an employer under a teleworking arrangement, and

“(B) in the case of an employer, an employer for whom employees perform services under a teleworking arrangement.

“(2) TELEWORKING ARRANGEMENT.—The term ‘teleworking arrangement’ means an arrangement under which an employee teleworks for an employer not less than 75 days per year.

“(3) QUALIFIED TELEWORKING EXPENSES.—The term ‘qualified teleworking expenses’ means expenses paid or incurred under a teleworking arrangement for furnishings and electronic information equipment which are used to enable an individual to telework.

“(4) TELEWORK.—The term ‘telework’ means to perform work functions, using electronic information and communication technologies, thereby reducing or eliminating the physical commute to and from the traditional work site.

“(d) LIMITATION BASED ON AMOUNT OF TAX.—

“(1) LIABILITY FOR TAX.—The credit allowable under subsection (a) for any taxable year shall not exceed the excess (if any) of—

“(A) the regular tax for the taxable year, reduced by the sum of the credits allowable under subpart A and the preceding sections of this subpart, over

“(B) the tentative minimum tax for the taxable year.

“(2) CARRYFORWARD OF UNUSED CREDIT.—If the amount of the credit allowable under subsection (a) for any taxable year exceeds the limitation under paragraph (1) for the taxable year, the excess shall be carried to the succeeding taxable year and added to the amount allowable as a credit under subsection (a) for such succeeding taxable year.

“(e) SPECIAL RULES.—

“(1) BASIS REDUCTION.—The basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit (determined without regard to subsection (d)).

“(2) RECAPTURE.—The Secretary shall, by regulations, provide for recapturing the benefit of any credit allowable under subsection (a) with respect to any property which ceases to be property eligible for such credit.

“(3) PROPERTY USED OUTSIDE UNITED STATES NOT QUALIFIED.—No credit shall be allowed under subsection (a) with respect to any property referred to in section 50(b)(1) or with respect to the portion of the cost of any property taken into account under section 179.

“(4) ELECTION TO NOT TAKE CREDIT.—No credit shall be allowed under subsection (a) for any expense if the taxpayer elects to not have this section apply with respect to such expense.

“(5) DENIAL OF DOUBLE BENEFIT.—No deduction or credit (other than under this section) shall be allowed under this chapter with respect to any expense which is taken into account in determining the credit under this section.”.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (a) of section 1016 of the Internal Revenue Code of 1986 is amended by striking “and” at the end of paragraph (36), by striking the period at the end of paragraph (37) and inserting “, and”, and by adding at the end the following new paragraph:

“(38) to the extent provided in section 30D(e)(1), in the case of amounts with respect to which a credit has been allowed under section 30D.”.

(2) Section 55(c)(3) of such Code is amended by inserting “30D(d),” after “30(b)(3),”.

(3) Section 6501(m) of such Code is amended by inserting “30D(e)(4),” after “30C(e)(5),”.

(c) CLERICAL AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 30D. Teleworking credit.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act, in taxable years ending after such date.

SEC. 302. EMPLOYER-PROVIDED COMPUTER EQUIPMENT TREATED AS FRINGE BENEFIT.

(a) IN GENERAL.—Subsection (a) of section 132 of the Internal Revenue Code of 1986 is amended by striking “or” at the end of paragraph (7), by striking the period at the end of paragraph (8) and inserting “, or”, and by adding at the end the following new paragraph:

“(9) qualified employer-provided computer equipment fringe.”.

(b) QUALIFIED EMPLOYER-PROVIDED COMPUTER EQUIPMENT FRINGE.—Section 132 of such Code is amended by redesignating subsection (o) as subsection (p) and by inserting after subsection (n) the following new subsection:

“(o) QUALIFIED EMPLOYER-PROVIDED COMPUTER EQUIPMENT FRINGE.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified employer-provided computer equipment fringe’ means any computer and related equipment and services provided to an employee by an employer if—

“(A) such computer and related equipment and services are necessary for the employee to perform work for the employer from the employee’s home, and

“(B) the employee makes substantial business use of the equipment in the performance of work for the employer.

“(2) SUBSTANTIAL USE.—For purposes of paragraph (1), the term ‘substantial business use’ includes standby use for periods when work from home may be required by the employer such as during work closures caused by the threat of terrorism, inclement weather, or natural disasters.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2005.

SEC. 303. SENSE OF CONGRESS.

It is the sense of Congress that Congress and the employees of the legislative branch of the Federal Government should—

(1) conserve gasoline, aviation, and diesel fuel by whatever means practicable; and

(2) as a part of such conservation efforts, promote teleworking.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 271—DESIGNATING THE WEEK BEGINNING OCTOBER 16, 2005, AS “NATIONAL CHARACTER COUNTS WEEK”

Mr. DOMENICI (for himself, Mr. DODD, Mr. STEVENS, Mr. AKAKA, Mr. WARNER, Ms. LANDRIEU, Mr. DEWINE, Mr. LIEBERMAN, Mr. VOINOVICH, Mr. JOHNSON, Mr. ENZI, Mr. KERRY, Mr. COCHRAN, Mr. LEVIN, Mr. LOTT, Mr.

BIDEN, Mr. ALLEN, Ms. STABENOW, Mr. INHOFE, Mr. DURBIN, Mr. ENSIGN, Mr. ROCKEFELLER, Mr. CORNYN, Mr. BURNS, Ms. MURKOWSKI, Mr. ALEXANDER, Mr. TALENT, Mrs. DOLE, Mr. CRAIG, and Mr. MARTINEZ) submitted the following resolution; which was considered and agreed to:

S. RES. 271

Whereas the well-being of the Nation requires that the young people of the United States become an involved, caring citizenry with good character;

Whereas the character education of children has become more urgent as violence by and against youth increasingly threatens the physical and psychological well-being of the people of the United States;

Whereas more than ever, children need strong and constructive guidance from their families and their communities, including schools, youth organizations, religious institutions, and civic groups;

Whereas the character of a nation is only as strong as the character of its individual citizens;

Whereas the public good is advanced when young people are taught the importance of good character and the positive effects that good character can have in personal relationships, in school, and in the workplace;

Whereas scholars and educators agree that people do not automatically develop good character and that, therefore, conscientious efforts must be made by institutions and individuals that influence youth, to help young people develop the essential traits and characteristics that comprise good character;

Whereas, although character development is, first and foremost, an obligation of families, the efforts of faith communities, schools, and youth, civic, and human service organizations also play an important role in fostering and promoting good character;

Whereas Congress encourages students, teachers, parents, youth, and community leaders to recognize the importance of character education in preparing young people to play a role in determining the future of the Nation;

Whereas effective character education is based on core ethical values, which form the foundation of democratic society;

Whereas examples of character are trustworthiness, respect, responsibility, fairness, caring, citizenship, and honesty;

Whereas elements of character transcend cultural, religious, and socioeconomic differences;

Whereas the character and conduct of our youth reflect the character and conduct of society, and, therefore, every adult has the responsibility to teach and model ethical values and every social institution has the responsibility to promote the development of good character;

Whereas Congress encourages individuals and organizations, especially those who have an interest in the education and training of the young people of the United States, to adopt the elements of character as intrinsic to the well-being of individuals, communities, and society;

Whereas many schools in the United States recognize the need, and have taken steps, to integrate the values of their communities into their teaching activities; and

Whereas the establishment of National Character Counts Week, during which individuals, families, schools, youth organizations, religious institutions, civic groups, and other organizations would focus on character education, would be of great benefit to the Nation: Now, therefore, be it

Resolved, That the Senate—

(1) designates the week beginning October 16, 2005, as "National Character Counts Week"; and

(2) calls upon the people of the United States and interested groups to—

(A) embrace the elements of character identified by local schools and communities, such as trustworthiness, respect, responsibility, fairness, caring, and citizenship; and

(B) observe the week with appropriate ceremonies, programs, and activities.

Mr. DOMENICI. Mr. President, I rise today with my friend Senator DODD to introduce a resolution regarding National Character Counts Week. Our resolution says the week of October 16 through 22 of this year will be known across the country as National Character Counts Week.

I have risen many times on this Senate floor to speak about the importance of character in our everyday lives. Over this past year, there have been many instances when our individual and our country's character have been challenged. These situations have compelled us to evaluate our core beliefs, our ethics, but most of all our character. I ask that everyone take some time during October 16–22 to stop and reflect upon their individual core character beliefs.

The Character Counts program identifies the following values as the Six Pillars of Character. They are: trustworthiness, respect, responsibility, fairness, caring, and citizenship. Character Counts includes support from forty States and 500 municipalities, school districts, and business groups. But not only is this program promoting the six tenants nationwide, it is becoming utilized on an international level as well. Last year in 2004, celebrations for Character Counts Week included Bangkok, Thailand; Busan, Korea; and Choluteca, Honduras.

Since my initial involvement with Character Counts in 1993, I have always had a specific interest in the programs run in my home State of New Mexico, especially how these programs have influenced students. From its start in Albuquerque, it has expanded statewide to areas such as Grants, Shiprock, Roswell, Laguna, Portales, Farmington, Carlsbad, Ramah, and Los Alamos. I am proud to say that many of the staffers in my personal office are graduates of the initial chartering program of Character Counts New Mexico. It is extremely rewarding to hear how this program impacted their lives growing up and I look forward to continual development of this program not only in my home State but nationally and internationally.

I believe we can all learn a lot from the Character Counts program. While the Character Counts program specifically focuses on youth, I would like to share some of the simple lessons that are taught under the Six Pillars of Character. These words might be simple but they speak with magnitude.

Trustworthiness: Be honest. Don't deceive, cheat or steal. Be reliable—do what you say you'll do. Have the cour-

age to do the right thing. Build a good reputation. Be loyal—stand by your family, friends and country.

Respect: Treat others with respect; follow the Golden Rule. Be tolerant of differences. Use good manners, not bad language. Be considerate of the feelings of others. Don't threaten, hit or hurt anyone. Deal peacefully with anger, insults and disagreements.

Responsibility: Do what you are supposed to do. Persevere: keep on trying. Always do your best. Use self-control. Be self-disciplined. Think before you act—consider the consequences. Be accountable for your choices.

Fairness: Play by the rules. Take turns and share. Be open-minded; listen to others. Don't take advantage of others. Don't blame others carelessly.

Caring: Be kind. Be compassionate and show you care. Express gratitude. Forgive others. Help people in need.

Citizenship: Do your share to make your school and community better. Cooperate. Get involved in community affairs. Stay informed; vote. Be a good neighbor. Obey laws and rules. Respect authority. Protect the environment.

The bottom line is that I believe the Character Counts program is working in New Mexico and other parts of the country. Today, we salute the efforts already underway and encourage even more character education across our country.

So today, Senator DODD and I are here to introduce a resolution to accomplish just that and hopefully our renewed effort will bring together even more communities to ensure that character education is a part of every child's life.

I hope that my colleagues will support this effort.

Mr. DODD. Mr. President, today I join my friend and colleague from New Mexico, Senator DOMENICI, in submitting a resolution declaring the week of October 16th "National Character Counts Week." Senator DOMENICI and I have worked together for many years on the issue of character education and hope that by designating a special week to this cause, students and teachers will come together to participate in character building activities in their schools. In 1994, Senator DOMENICI and I established the Partnerships in Character Education Pilot Project and have worked regularly since then to commemorate National Character Counts Week. I am pleased that we are continuing our efforts today to help expand States' and schools' abilities to make character education a central part of every child's education.

Our schools may be built with the bricks of English, math and science, but character education certainly is the mortar. Character education means teaching students about such qualities as caring, citizenship, fairness, respect, responsibility, trustworthiness, and other qualities that their community values. It isn't a separate subject, but part of a seamless garment of learning providing students with a context within which to learn.

Earlier this week I was in Connecticut attending an event that honored the fundamentals of character education, especially those of caring, responsibility and citizenship. In response to the devastation caused by the tsunami last December, Connecticut schoolchildren across the State came together to raise money for tsunami relief. Collectively, 350 schools rose over \$300,000 in hopes of building a school in Sri Lanka. Knowing that it would take approximately a half million dollars to rebuild one, the students also worked to find a nonprofit willing to match their donation. They did. The Brother's Brother Foundation, a nonprofit that seeks to improve international health and education, brought the final contribution amount to \$600,000.

These collective dollars will be used to build a 1,500-pupil school consisting of four buildings, including science and computer labs, in Sri Lanka. But that's not all. Dedicated to their cause, these students plan to continue to donate money for the next five years to fill the Sri Lankan students' library with books and to make sure that they have necessary school supplies. Since the initial fundraising effort, these same students have begun collecting small change and checks for Katrina relief efforts. These efforts, efforts to help students, hundreds and some times hundreds of thousands of miles away, demonstrate character at its best.

Schools across the country that have adopted formal character education programs report better student performance, fewer discipline problems, and increased student involvement within the community. Children want direction—they want to be taught right from wrong. The American public wants character education in our schools, too. Studies show that about 90 percent of Americans support schools teaching character education.

As all education policy should be, character education is bi-partisan. This year we have 26 cosponsors to our resolution, cosponsors on both sides of the aisle. Character education not only cultivates minds, it nurtures hearts. While our children may be one-quarter of our population, they are 100 percent of our future.

Mr. BURNS. Mr. President, I rise today in support of a resolution offered by my colleague from New Mexico, Senator PETE DOMENICI. For many years, I have supported his efforts to identify a week in October as National Character Counts Week. The important aspect of this legislation is its focus on children. Children growing up in these times often face much more difficult experiences and must mature more quickly than when I was young. One of fastest growing problems in Montana is the rate of methamphetamine use and addiction by teens. All it takes is one try—teens get hooked trying to recreate that first rush. It is vitally important to encourage young people to have positive role models in their lives in

order to develop a strong, positive character to avoid the temptation to try meth or engage in other dangerous behaviors. I urge my colleagues to support this resolution, and I thank Senator DOMENICI for his leadership.

SENATE RESOLUTION 272—RECOGNIZING AND HONORING THE LIFE AND ACHIEVEMENTS OF CONSTANCE BAKER MOTLEY, A JUDGE FOR THE UNITED STATES DISTRICT COURT, SOUTHERN DISTRICT OF NEW YORK

Mr. SCHUMER (for himself, Mr. SPECTER, Mrs. CLINTON, Mr. OBAMA, Mr. BAYH, Ms. MIKULSKI, Mr. PRYOR, Mr. BINGAMAN, Mr. WYDEN, Mr. DEWINE, Mr. HARKIN, Ms. STABENOW, Mr. CORZINE, Mr. DURBIN, Mr. KENNEDY, Mr. LEAHY, Mr. HATCH, Mr. CRAPO, Mr. LAUTENBERG, Mr. COCHRAN, Mr. COLEMAN, Mr. HAGEL, Mr. SALAZAR, Mr. LIEBERMAN, Mrs. FEINSTEIN, Mr. REID, and Mr. KERRY) submitted the following resolution; which was considered and agreed to:

S. RES. 272

Whereas Constance Baker Motley was born in 1921, in New Haven, Connecticut, the daughter of immigrants from the Caribbean island of Nevis;

Whereas in 1943, Constance Baker Motley graduated from New York University with a Bachelor of Arts degree in economics;

Whereas, upon receiving a law degree from Columbia University in 1946, Constance Baker Motley became a staff attorney at the National Association for the Advancement of Colored People Legal Defense and Educational Fund, Inc., and fought tirelessly for 2 decades alongside Thurgood Marshall and other leading civil rights lawyers to dismantle segregation throughout the country;

Whereas Constance Baker Motley was the only female attorney on the legal team that won the landmark desegregation case, *Brown v. Board of Education*;

Whereas Constance Baker Motley argued 10 major civil rights cases before the Supreme Court, winning all but one, including the case brought on behalf of James Meredith challenging the University of Mississippi's refusal to admit him;

Whereas Constance Baker Motley's only loss before the United States Supreme Court was in *Swain v. Alabama*, a case in which the Court refused to proscribe race-based peremptory challenges in cases involving African-American defendants and which was later reversed in *Batson v. Kentucky* on grounds that had been largely asserted by Constance Baker Motley in the *Swain* case;

Whereas in 1964, Constance Baker Motley became the first African-American woman elected to the New York State Senate;

Whereas in 1965, Constance Baker Motley became the first African-American woman, and the first woman, to serve as president of the Borough of Manhattan;

Whereas Constance Baker Motley, in her capacity as an elected public official in New York, continued to fight for civil rights, dedicating herself to the revitalization of the inner city and improvement of urban public schools and housing;

Whereas in 1966, Constance Baker Motley was appointed by President Johnson as a United States District Court Judge for the Southern District of New York;

Whereas the appointment of Constance Baker Motley made her the first African-

American woman, and only the fifth woman, appointed and confirmed for a Federal judgeship;

Whereas in 1982, Constance Baker Motley was elevated to Chief Judge of the United States District Court for the Southern District of New York, the largest Federal trial court in the United States;

Whereas Constance Baker Motley assumed senior status in 1986, and continued serving with distinction for the next 2 decades; and

Whereas Constance Baker Motley passed away on September 28, 2005, and is survived by her husband Joel Wilson Motley Jr., their son, Joel Motley III, her 3 grandchildren, her brother, Edmund Baker of Florida, and her sisters Edna Carnegie, Eunice Royster, and Marian Green, of New Haven, Connecticut: Now, therefore, be it

Resolved, That the Senate—

(1) extends its heartfelt sympathy to the family and friends of Constance Baker Motley on the occasion of her passing; and

(2) commends Constance Baker Motley for—

(A) her 39-year tenure on the United States District Court for the Southern District of New York; and

(B) her lifelong commitment to the advancement of civil rights and social justice.

SENATE CONCURRENT RESOLUTION 58—SUPPORTING “LIGHTS ON AFTERSCHOOL”, A NATIONAL CELEBRATION OF AFTER SCHOOL PROGRAMS

Mr. DODD (for himself, Mr. ENSIGN, Mrs. BOXER, Ms. COLLINS, Mr. AKAKA, Mr. BURNS, Mr. BURR, Ms. CANTWELL, Mr. CARPER, Mrs. CLINTON, Mr. CORNYN, Mr. CORZINE, Mr. DAYTON, Mr. DURBIN, Mr. FEINGOLD, Mrs. FEINSTEIN, Mr. KERRY, Mr. KOHL, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEVIN, Mr. LIEBERMAN, Ms. MIKULSKI, Ms. MURKOWSKI, Mrs. MURRAY, Mr. NELSON of Nebraska, Mr. REID, Mr. SALAZAR, Ms. SNOWE, Mr. SPECTER, and Ms. STABENOW) submitted the following concurrent resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. CON. RES. 58

Whereas high quality after school programs provide safe, challenging, engaging, and fun learning experiences to help children and youth develop their social, emotional, physical, cultural, and academic skills;

Whereas high quality after school programs support working families by ensuring that the children in such families are safe and productive after the regular school day ends;

Whereas high quality after school programs build stronger communities by involving the Nation's students, parents, business leaders, and adult volunteers in the lives of the Nation's youth, thereby promoting positive relationships among children, youth, families, and adults;

Whereas high quality after school programs engage families, schools, and diverse community partners in advancing the well-being of the Nation's children;

Whereas “Lights On Afterschool!”, a national celebration of after school programs held on October 20, 2005, promotes the critical importance of high quality after school programs in the lives of children, their families, and their communities;

Whereas more than 28,000,000 children in the United States have parents who work outside the home and 14,300,000 children in

the United States have no place to go after school; and

Whereas many after school programs across the United States are struggling to keep their doors open and their lights on: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That Congress supports the goals and ideals of “Lights On Afterschool!” a national celebration of after school programs.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2056. Mr. LEVIN submitted an amendment intended to be proposed by him to the bill S. 1858, to provide for community disaster loans; which was ordered to lie on the table.

SA 2057. Mr. STEVENS (for Mr. INHOFE) proposed an amendment to the bill H.R. 3765, to extend through March 31, 2006 the authority of the Secretary of the Army to accept and expend funds contributed by non-Federal public entities and to expedite the processing of permits.

SA 2058. Mr. STEVENS (for Mr. INHOFE) proposed an amendment to the bill H.R. 3765, supra.

SA 2059. Mr. STEVENS (for Mr. GRASSLEY) proposed an amendment to the bill H.R. 3971, An act to provide assistance to individuals and States affected by Hurricane Katrina.

TEXT OF AMENDMENTS

SA 2056. Mr. LEVIN submitted an amendment intended to be proposed by him to the bill S. 1858, to provide for community disaster loans; which was ordered to lie on the table; as follows:

On page 2, line 10, insert before the : “Only with the approval of Congress”

On page 2, line 10, strike out “not”

SA 2057. Mr. STEVENS (for Mr. INHOFE) proposed an amendment to the bill H.R. 3765, to extend through March 31, 2006, the authority of the Secretary of the Army to accept and expend funds contributed by non-Federal public entities and to expedite the processing of permits”; as follows:

On page 2, line 10, strike “December 31, 2007” and insert “March 31, 2006”.

SA 2058. Mr. STEVENS (for Mr. INHOFE) proposed an amendment to the bill H.R. 3765, to extend through March 31, 2006, the authority of the Secretary of the Army to accept and expend funds contributed by non-Federal public entities and to expedite the processing of permits; as follows:

Amend the title so as to read: “To extend through March 31, 2006, the authority of the Secretary of the Army to accept and expend funds contributed by non-Federal public entities and to expedite the processing of permits.”.

SA 2059. Mr. STEVENS (for Mr. GRASSLEY) proposed an amendment to the bill H.R. 3971, An act to provide assistance to individuals and States affected by Hurricane Katrina; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the “Medicare Cost-Sharing and Welfare Extension Act of 2005”.