- "(B) PARTICULAR PROJECTS.—Of the dollar amount in subparagraph (A), the Secretary is authorized to certify—
- ''(i) \$800,000,000 for integrated gasification combined cycle projects the application for which is submitted during the period described in paragraph (2)(A)(i),
- "(ii) \$500,000,000 for projects which use other advanced coal-based generation technologies the application for which is submitted during the period described in paragraph (2)(A)(i), and
- "(iii) \$500,000,000 for integrated gasification combined cycle projects the application for which is submitted during the period described in paragraph (2)(A)(ii)."
- (c) APPLICATION PERIOD FOR ADDITIONAL PROJECTS.—Subparagraph (A) of section 48A(d)(2) of the Internal Revenue Code of 1986 (relating to certification) is amended to read as follows:
- "(A) APPLICATION PERIOD.—Each applicant for certification under this paragraph shall submit an application meeting the requirements of subparagraph (B). An applicant may only submit an application—
- "(i) for an allocation from the dollar amount specified in clause (i) or (ii) of paragraph (3)(A) during the 3-year period beginning on the date the Secretary establishes the program under paragraph (1), and
- "(ii) for an allocation from the dollar amount specified in paragraph (3)(A)(iii) during the 3-year period beginning at the termination of the period described in clause (i).".
- (d) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendments made by section 1307 of the Energy Policy Act of 2005.

SEC. 204. EXTENSION AND EXPANSION OF QUALIFYING GASIFICATION PROJECT CREDIT.

- (a) IN GENERAL.—Section 48B(d)(1) of the Internal Revenue Code of 1986 (relating to qualifying gasification project program) is amended by striking "\$350,000,000" and inserting "\$850,000,000".
- (b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the amendments made by section 1307 of the Energy Policy Act of 2005.

Subtitle B—Domestic Fossil Fuel Security SEC. 211. EXTENSION OF ELECTION TO EXPENSE CERTAIN REFINERIES.

- (a) IN GENERAL.—Section 179C(c)(1) of the Internal Revenue Code of 1986 (defining qualified refinery property) is amended—
- (1) by striking "and before January 1, 2012" in subparagraph (B) and inserting "and, in the case of any qualified refinery described in subsection (d)(1), before January 1, 2012", and
- (2) by inserting "if described in subsection (d)(1)" after "of which" in subparagraph (F)(i).
- (b) CONFORMING AMENDMENT.—Subsection (d) of section 179C of the Internal Revenue Code of 1986 is amended to read as follows:
- "(d) QUALIFIED REFINERY.—For purposes of this section, the term 'qualified refinery' means any refinery located in the United States which is designed to serve the primary purpose of processing liquid fuel from—
- "(1) crude oil, or
- ''(2) qualified fuels (as defined in section $45 K(c)). ^{\prime\prime}.$
- (c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendment made by section 1323(a) of the Energy Policy Act of 2005.

Subtitle C—Conservation and Energy Efficiency Provisions

SEC. 221. EXTENSION OF ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.

Section 179D(h) of the Internal Revenue Code of 1986 (relating to termination) is amended by striking "2007" and inserting "2010".

SEC. 222. EXTENSION OF NEW ENERGY EFFI-CIENT HOME CREDIT.

- (a) IN GENERAL.—Subsection (g) of section 45L of the Internal Revenue Code of 1986 (relating to new energy efficient home credit) is amended to read as follows:
- "(g) TERMINATION.—This section shall not apply to—
- "(1) any qualified new energy efficient home meeting the energy saving requirements of subsection (c)(1) acquired after December 31, 2010, and
- "(2) any qualified new energy efficient home meeting the energy saving requirements of paragraph (2) or (3) of subsection (c) acquired after December 31, 2007.".
- (b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the amendments made by section 1332 of the Energy Policy Act of 2005.

SEC. 223. EXTENSION OF RESIDENTIAL ENERGY EFFICIENT PROPERTY CREDIT.

Section 25D(g) of the Internal Revenue Code of 1986 (relating to termination) is amended by striking "2007" and inserting "2010".

SEC. 224. EXTENSION OF CREDIT FOR BUSINESS INSTALLATION OF QUALIFIED FUEL CELLS AND STATIONARY MICROTUR-BINE POWER PLANTS.

Sections 48(c)(1)(E) and 48(c)(2)(E) of the Internal Revenue Code of 1986 (relating to termination) are each amended by striking "2007" and inserting "2010".

SEC. 225. EXTENSION OF BUSINESS SOLAR INVESTMENT TAX CREDIT.

Sections 48(a)(2)(A)(i)(II) and 48(a)(3)(A)(ii) of the Internal Revenue Code of 1986 (relating to termination) are each amended by striking "2008" and inserting "2011".

Subtitle D—Alternative Fuels and Vehicles Incentives

SEC. 231. EXTENSION OF EXCISE TAX PROVISIONS AND INCOME TAX CREDIT FOR BIO-DIESEL AND ALTERNATIVE FUELS.

- (a) BIODIESEL.—Sections 40A(g), 6426(c)(6), and 6427(e)(5)(B) of the Internal Revenue Code of 1986 are each amended by striking "2008" and inserting "2010".
- (b) ALTERNATIVE FUEL.—
- (1) FUELS.—Sections 6426(d)(4) and 6427(e)(5)(C) of the Internal Revenue Code of 1986 are each amended by striking "September 30, 2009" and inserting "December 31, 2010".
- (2) REFUELING PROPERTY.—Section 30C(g) of such Code is amended by striking "2009" and inserting "2010".
- (c) EFFECTIVE DATE.—The amendments made by this section shall take effect on January 1, 2007.

SEC. 232. EXCEPTION FROM DEPRECIATION LIMITATION FOR CERTAIN ALTERNATIVE AND ELECTRIC PASSENGER AUTOMOBILES.

- (a) IN GENERAL.—Paragraph (1) of section 280F(a) of the Internal Revenue Code of 1986 (relating to limitation) is amended by adding at the end the following new subparagraph:
- "(D) SPECIAL RULE FOR CERTAIN ALTERNATIVE MOTOR VEHICLES AND QUALIFIED ELECTRIC VEHICLES.—Subparagraph (A) shall not apply to any motor vehicle for which a credit is allowable under section 30 or 30B.":
- (b) CONFORMING AMENDMENT.—Subparagraph (C) of section 280F(a)(1) of the Internal Revenue Code of 1986 is amended by striking clause (ii) and by redesignating clause (iii) as clause (ii).
- (c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after the date of the enactment of this Act.

SUBMITTED RESOLUTIONS

RESOLUTION SENATE 394-EX-PRESSING THE SENSE OF THE SENATE THAT ALL PEOPLE IN THE UNITED STATES SHOULD PARTICIPATE IN A MOMENT OF SILENCE TO REFLECT UPON THE SACRIFICE SERVICE AND OF ofMEMBERS $_{\mathrm{THE}}$ ARMED FORCES BOTH AT HOME AND ABROAD

Ms. STABENOW submitted the following resolution; which was referred to the Committee on Armed Services:

S. RES. 394

Whereas it was through the brave and noble efforts of the forefathers of the United States that the United States first gained freedom and became a sovereign country;

Whereas there are more than 1,300,000 active component and more than 1,100,000 reserve component members of the Armed Forces serving the Nation in support and defense of the values and freedom that all people in the United States cherish;

Whereas the members of the Armed Forces deserve the utmost respect and admiration of the people of the United States for putting their lives in danger for the sake of the freedoms enjoyed by all people of the United States:

Whereas members of the Armed Forces are defending freedom and democracy around the globe and are playing a vital role in protecting the safety and security of all the people of the United States;

Whereas the United States officially celebrates and honors the accomplishments and sacrifices of veterans, patriots, and leaders who fought for freedom, but does not yet officially pay tribute to those who currently serve in the Armed Forces:

Whereas all people of the United States should participate in a moment of silence to support the troops; and

Whereas March 26th, 2006, is designated as "National Support the Troops Day": Now, therefore, be it

Resolved, That it is the sense of the Senate that all people in the United States should participate in a moment of silence to reflect upon the service and sacrifice of members of the Armed Forces both at home and abroad.

SENATE RESOLUTION 395—ESTAB-LISHING THE AMERICAN COM-PETITIVENESS THROUGH EDU-CATION (ACE) RESOLUTION

Mr. HARKIN (for himself, Mr. Kennedy, Mr. Reid, Mrs. Boxer, Mrs. Murray, Ms. Stabenow, and Mr. Menendez) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 395

Whereas the economy and future of the United States depend on maintaining a highly skilled and educated workforce with the ability to compete in an increasingly hightech global economy;

Whereas millions of hard-working middleclass families now struggle to afford the rising cost of higher education, which averages \$12,127 per year at a public 4-year college and \$29,026 per year at a private 4-year college for the 2005–2006 school year;

Whereas between 2000 and 2005, the cost of tuition and fees increased 57 percent at public 4-year colleges and 32 percent at private 4-year colleges;

Whereas during the 1985–1986 school year, the maximum Federal Pell Grant covered 55 percent of the cost of tuition, fees, room and board at a public 4-year college, but during the 2005–2006 school year the maximum Federal Pell Grant covers only 33 percent of such cost, leaving today's students burdened with more debt or unable to afford a college education at all:

Whereas at the same time that college costs are rising substantially, President Bush recently signed into law the largest cut in student loan programs in the history of the Nation and now proposes a budget for fiscal year 2007 that would eliminate new funding for Federal Perkins Loans and freeze the maximum Federal Pell Grant award at \$4,050, where the maximum Federal Pell Grant has been since 2003, reducing the real value of the maximum Federal Pell Grant to the families who depend upon it:

Whereas the President's budget also breaks promises to our children, their parents, and their schools:

Whereas school districts must meet tough new standards under the No Child Left Behind Act of 2001 (Public Law 107–110; 115 Stat. 1425), but the President's budget underfunds this effort by \$15.400,000,000;

Whereas all children deserve an education that will prepare them for the 21st century global economy, but the President is proposing to leave 3,700,000 children behind by failing to fully fund title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6301 et seq.) at the level promised in the No Child Left Behind Act of 2001;

Whereas in 1975 Congress committed to fully funding the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), in order to provide an appropriate education to students with special needs, yet for the second year in a row the President's budget retreats on that commitment by reducing the Federal Government's share of the cost for educating students with special needs, placing a greater financial burden on States and local school districts;

Whereas research shows that every dollar invested in high-quality early childhood education yields \$13 in benefits to the public, but the President's budget would eliminate Head Start services for 19,000 children;

Whereas despite the importance of education, the President now is proposing a \$2,100,000,000 cut to Federal education funding, which would be the largest cut in the 26-year history of the Department of Education;

Whereas the President's budget proposes to eliminate or substantially reduce funding for 42 existing education programs, including Safe and Drug-Free Schools and Communities State Grants, Educational Technology State Grants, Elementary and Secondary School Counseling Programs, Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP), and Federal TRIO Programs;

Whereas every child deserves a safe, healthy, supervised place to go after school, but the President's budget denies these opportunities to 2,000,000 disadvantaged students by funding 21st Century Community Learning Centers at less than half the level promised in the No Child Left Behind Act of 2001; and

Whereas the education cuts in the President's budget would eliminate the ability of many working families to ensure a quality education for their children, deny many young people the opportunities that flow from a college education, reduce the competitiveness of the United States workforce, and harm the Nation's economy: Now, therefore, be it

Resolved,

SECTION 1. SENSE OF THE SENATE.

It is the sense of the Senate that-

- (1) Congress should act to make college more affordable by— $\,$
- (A) increasing tax benefits to offset college costs, such as expanding the Hope Scholarship Credit and the deductibility of college tuition;
- (B) substantially increasing the size of Federal Pell Grants to better reflect the increase in the cost of higher education; and
- (C) making student loans more affordable by reducing interest rates and fees for students and families;
- (2) Congress should keep its promises to the children of the United States, particularly by fully funding the No Child Left Behind Act of 2001, the Individuals with Disabilities Education Act, and the Head Start Act (42 U.S.C. 9831 et seq.); and
- (3) Congress should reject the cuts in the President's education budget for fiscal year 2007.

SEC. 2. SHORT TITLE.

This resolution may be cited as the "American Competitiveness through Education Resolution" or the "ACE Resolution".

SENATE RESOLUTION 396—CON-GRATULATING ROSEY FLETCHER FOR HER OLYMPIC BRONZE MEDAL IN THE PARALLEL GIANT SLALOM

Mr. STEVENS (for himself and Ms. MURKOWSKI) submitted the following resolution; which was considered and agreed to:

S. RES. 396

Whereas on February 23, 2006, Rosey Fletcher became the first woman from the United States to win an Olympic medal in the parallel giant slalom;

Whereas Rosey Fletcher won a bronze medal for her performance at the 2006 Torino Olympic Winter Games;

Whereas Rosey Fletcher is the only snowboarder to have competed in 3 Winter Olympic Games;

Whereas Rosey Fletcher was a silver medalist at the 1999 and 2001 world championships and is ranked 8th in the parallel giant slalom on the World Cup circuit:

Whereas February 23, 2006, was declared "Rosey Fletcher Day" by Alyeska Resort in honor of her Olympic achievement and mentoring of young Alaskan athletes; and

Whereas Rosey Fletcher is a hometown hero from Girdwood, Alaska: Now, therefore, be it.

Resolved, That the Senate congratulates Rosey Fletcher for winning the bronze medal in the parallel giant slalom.

SENATE RESOLUTION 397—RECOGNIZING THE HISTORY AND ACHIEVEMENTS OF THE CURLING COMMUNITY OF BEMIDJI, MINNESOTA

Mr. COLEMAN (for himself and Mr. DAYTON) submitted the following resolution; which was considered and agreed to:

S. RES. 397

Whereas the citizens of Bemidji, Minnesota, have enjoyed the sport of curling ever since the Hibbing Curling Club demonstrated the sport during the Winter Carnival of 1932;

Whereas many families who live in Bemidji have participated in the sport for over 4 generations, the latest of whom enjoy the opportunity to enroll in high school courses that are held at the Bemidji Curling Club and focus on the fundamentals of curling;

Whereas members of the Bemidji community gathered at the Tourist Information Building and organized the now famous Bemidji Curling Club on January 13, 1935;

Whereas the Club brought the Bemidji community together, as members routinely shared their equipment with fellow curlers until the Club could afford to purchase a sufficient supply of stones, brooms, and other items:

Whereas the Bemidji Curling Club has promoted the participation of women in the sport of curling for almost 60 years;

Whereas the tireless efforts of parents and fellow members of the Club have inspired a large number of youths in the Bemidji community to participate in junior leagues;

Whereas teams belonging to the Bemidji Curling Club have won over 50 State and national titles:

Whereas, after producing generations of champion curlers, the City of Bemidji, the Bemidji Curling Club, and the town of Chisolm have the honor of calling themselves the home of the 2006 United States Men's and Women's Olympic Curling Teams;

Whereas the citizens of Bemidji and Chisolm celebrated the strong performances of each Olympic curling team, and watched with pride as the Men's Olympic Curling Team captured the bronze medal in Torino; and

Whereas the Bemidji Curling Club and the City of Bemidji continues to foster the growth and development of curling by hosting the United States World Team Trials in March of 2006: Now, therefore, be it

Resolved, That the Senate-

- (1) recognizes the curling community of Bemidji for its efforts in promoting the sport of curling in Minnesota and the United States; and
- (2) respectfully requests the Enrolling Clerk of the Senate to transmit an enrolled copy of this resolution to—
 - (A) the City of Bemidji; and
 - (B) the Bemidji Curling Club.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2968. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 2349, to provide greater transparency in the legislative process; which was ordered to lie on the table.

SA 2969. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 2349, supra; which was ordered to lie on the table.

SA 2970. Mr. SUNUNU (for himself, Mr.

MCCAIN, Mr. GRAHAM, and Mr. ENSIGN) submitted an amendment intended to be proposed by him to the bill S. 2349, supra; which was ordered to lie on the table.

SA 2971. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 2349, supra; which was ordered to lie on the table.

SA 2972. Mr. TALENT (for himself, Mr. FRIST, Mr. ALLEN, and Mrs. DOLE) submitted an amendment intended to be proposed by him to the bill S. 2349, supra; which was ordered to lie on the table.

SA 2973. Mr. McCAIN submitted an amendment intended to be proposed by him to the bill S. 2349, supra; which was ordered to lie on the table.

SA 2974. Mr. McCAIN (for himself, Mr. KYL, and Mr. COBURN) submitted an amendment intended to be proposed by him to the bill S. 2349, supra; which was ordered to lie on the table.

SA 2975. Mr. COBURN submitted an amendment intended to be proposed by him