

LAUTENBERG] was added as a cosponsor of S. 1334, a bill to amend title 10, United States Code, to establish a demonstration project to evaluate the feasibility of using the Federal Employees Health Benefits program to ensure the availability of adequate health care for Medicare-eligible beneficiaries under the military health care system.

S. 1618

At the request of Mr. MCCAIN, the names of the Senator from Mississippi [Mr. LOTT] and the Senator from Oregon [Mr. SMITH] were added as cosponsors of S. 1618, a bill to amend the Communications Act of 1934 to improve the protection of consumers against "slamming" by telecommunications carriers, and for other purposes.

S. 1705

At the request of Ms. MOSELEY-BRAUN, the name of the Senator from Virginia [Mr. ROBB] was added as a cosponsor of S. 1705, a bill to amend the Internal Revenue Code of 1986 to expand the incentives for the construction and renovation of public schools.

S. 1737

At the request of Mr. MACK, the name of the Senator from Wyoming [Mr. ENZI] was added as a cosponsor of S. 1737, a bill to amend the Internal Revenue Code of 1986 to provide a uniform application of the confidentiality privilege to taxpayer communications with federally authorized practitioners.

S. 1748

At the request of Mr. MACK, the name of the Senator from New York [Mr. D'AMATO] was added as a cosponsor of S. 1748, a bill to amend the Internal Revenue Code of 1986 to provide that the reduced capital gains tax rates apply to long-term capital gain from property with at least a 1-year holding period.

S. 1760

At the request of Mr. LEVIN, the names of the Senator from Wisconsin [Mr. KOHL] and the Senator from Wisconsin [Mr. FEINGOLD] were added as cosponsors of S. 1760, a bill to amend the National Sea Grant College Program Act to clarify the term Great Lakes.

S. 1764

At the request of Mr. THURMOND, the name of the Senator from Mississippi [Mr. COCHRAN] was added as a cosponsor of S. 1764, a bill to amend sections 3345 through 3349 of title 5, United States Code (commonly referred to as the "Vacancies Act") to clarify statutory requirements relating to vacancies in certain Federal offices, and for other purposes.

S. 1789

At the request of Mr. MOYNIHAN, the name of the Senator from Nevada [Mr. REID] was added as a cosponsor of S. 1789, a bill to amend title XVIII of the Social Security Act and the Employee Retirement Income Security Act of 1974 to improve access to health insurance and medicare benefits for individuals ages 55 to 65 to be fully funded

through premiums and anti-fraud provision, and for other purposes.

SENATE RESOLUTION 155

At the request of Mr. LOTT, the names of the Senator from Tennessee [Mr. THOMPSON] and the Senator from Montana [Mr. BURNS] were added as cosponsors of Senate Resolution 155, a resolution designating April 6 of each year as "National Tartan Day" to recognize the outstanding achievements and contributions made by Scottish Americans to the United States.

SENATE RESOLUTION 194

At the request of Mrs. HUTCHISON, the names of the Senator from California [Mrs. FEINSTEIN] and the Senator from Idaho [Mr. KEMPTHORNE] were added as cosponsors of Senate Resolution 194, a resolution designating the week of April 20 through April 26, 1998, as "National Kick Drugs Out of America Week."

SENATE RESOLUTION 195

At the request of Mrs. HUTCHISON, the names of the Senator from Mississippi [Mr. LOTT], the Senator from New York [Mr. D'AMATO], the Senator from Delaware [Mr. BIDEN], the Senator from Idaho [Mr. CRAIG], the Senator from California [Mrs. BOXER], and the Senator from Pennsylvania [Mr. SPECTER] were added as cosponsors of Senate Resolution 195, a resolution designating the week of March 22 through March 28, 1998, as "National Corrosion Prevention Week."

SENATE CONCURRENT RESOLUTION 85—CALLING FOR AN END TO THE VIOLENT REPRESSION OF THE PEOPLE OF KOSOVO

Mr. NICKLES (for himself, Mr. DODD, Mr. BIDEN, Mr. HELMS, Mr. LIEBERMAN, Mr. LEVIN, Mr. KYL, Mr. KERREY, Mr. D'AMATO, Mr. ABRAHAM, Mr. WELLSTONE, Mr. GRAMS, Mr. INHOFE, Mr. CLELAND, and Mr. COVERDELL) submitted the following concurrent resolution; which was considered and agreed to.

S. CON. RES. 85

Whereas ethnic Albanians constitute ninety percent of the population of the province of Kosovo;

Whereas the human rights situation in Kosovo has recently deteriorated, culminating in the killing of more than 70 ethnic Albanians, including innocent women and children, by Serbian police and paramilitary forces controlled by Yugoslav President Slobodan Milosevic;

Whereas Serbian authorities controlled by Milosevic have attempted to thwart efforts by international forensic experts to determine the cause of death of recent victims by burying the dead against the wishes of their families;

Whereas the current conflict in Kosovo threatens to reignite war in the Balkans, and is thereby a potential threat to regional peace and security;

Whereas the six-nation Contact Group established to monitor the situation in the former Yugoslavia has requested that the Serbian authorities controlled by Milosevic grant International Red Cross personnel access to areas where recent violence and killing have been reported;

Whereas the Contact Group has called upon Milosevic to withdraw special police units from Kosovo and enter into unconditional negotiations with ethnic Albanian political leaders in order to find a peaceful political solution to the conflict or face additional international sanctions; and

Whereas a peaceful resolution of the conflict in Kosovo must respect the rights of members of all ethnic and religious groups in Kosovo, all of whose representatives should be involved in negotiations about the resolution of that conflict: Now, Therefore, be it

Resolved by the Senate (the House of Representatives concurring). That it is the sense of the Congress—

(1) the United States should condemn the Serbian government controlled by Slobodan Milosevic in the strongest possible terms for the gross human rights violations against its citizens, including the indiscriminate use of Serbian paramilitary police units against the Albanian population of Kosovo;

(2) the United States should condemn any terrorist actions by any group or individual in Kosovo;

(3) the international community should respond affirmatively to the call of the Contact Group for the imposition of broad-based sanctions against the government of Serbia if it fails to prevent additional atrocities by the police and paramilitary units under its control or does not otherwise comply immediately with the terms set forth by the Contact Group;

(4) the United States should freeze funds of the governments of the Federal Republic of Yugoslavia and Serbia if the government of Serbia fails to comply by March 25, 1998, with the terms set forth by the Contact Group;

(5) pursuant to the terms set forth by the Contact Group, the United States should demand that the Serbian government and the ethnic Albanian leadership and the representatives of all ethnic and religious groups in Kosovo immediately begin unconditional talks to achieve a peaceful resolution to the conflict in Kosovo and to provide for the exercise of the legitimate civil and political rights of all persons in Kosovo; and

(6) the United States should demand that international human rights monitors, especially personnel of the International Red Cross who were forced to withdraw from Kosovo, be allowed to return immediately to Kosovo in order to be able to report on all human rights violations.

SENATE RESOLUTION 198—DESIGNATING "NATIONAL BREAST CANCER SURVIVORS' DAY"

Mr. MACK (for himself, Mrs. FEINSTEIN, Mr. LOTT, Mr. DASCHLE, Mr. HATCH, Mr. LEAHY, Mr. ABRAHAM, Mr. AKAKA, Mr. ALLARD, Mr. BAUCUS, Mr. BENNETT, Mr. BIDEN, Mr. BOND, Mrs. BOXER, Mr. BREAUX, Mr. BROWNBACK, Mr. BRYAN, Mr. CAMPBELL, Mr. CHAFEE, Mr. CLELAND, Mr. COCHRAN, Ms. COLLINS, Mr. COVERDELL, Mr. CRAIG, Mr. D'AMATO, Mr. DEWINE, Mr. DODD, Mr. DOMENICI, Mr. DORGAN, Mr. DURBIN, Mr. ENZI, Mr. FAIRCLOTH, Mr. FORD, Mr. FRIST, Mr. GLENN, Mr. GORTON, Mr. GRAMM, Mr. GRASSLEY, Mr. GREGG, Mr. HAGEL, Mrs. HUTCHISON, Mr. KOHL, Mr. INHOFE, Mr. INOUE, Mr. JEFFORDS, Mr. JOHNSON, Mr. KENNEDY, Mr. KERREY, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEVIN, Mr. LIEBERMAN, Mr. LUGAR, Mr. MCCONNELL, Ms. MIKULSKI, Mr. MOYNIHAN, Ms. MOSELEY-BRAUN, Mr. MURKOWSKI, Mrs. MURRAY, Mr. NICKLES, Mr.

REED, Mr. ROBB, Mr. ROCKEFELLER, Mr. SARBANES, Mr. SESSIONS, Mr. SMITH of New Hampshire, Mr. SMITH of Oregon, Ms. SNOWE, Mr. SPECTER, Mr. STEVENS, Mr. THOMAS, Mr. TORRICELLI, Mr. WARNER, Mr. WELLSTONE, and Mr. COATS) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 198

Whereas breast cancer strikes an estimated 178,700 women and 1,600 men in the United States annually;

Whereas breast cancer strikes 1 out of every 9 American women during an average woman's lifetime;

Whereas breast cancer is the leading cause of death among American women between the ages of 35 and 54;

Whereas during this decade, it is estimated that more than 1,800,000 women and 12,000 men will be diagnosed with breast cancer in the United States;

Whereas when breast cancer is detected at an early stage, the 5 year survival rate is 97 percent;

Whereas according to the United States Centers for Disease Control and Prevention, the percentage of American women who die from breast cancer has begun to decline;

Whereas according to the United States Centers for Disease Control and Prevention, the mortality rate among American women with breast cancer decreased during the period from 1990 to 1995; and

Whereas breast cancer survivors have shown tremendous courage and determination in the face of adversity: Now, therefore, be it

Resolved, That the Senate—

(1) designates April 1, 1998, as "National Breast Cancer Survivors' Day"; and

(2) requests the President to issue a proclamation calling upon the people of the United States to observe the day with appropriate programs and activities.

AMENDMENTS SUBMITTED

THE EDUCATION SAVINGS ACT FOR PUBLIC AND PRIVATE SCHOOLS

ROTH AMENDMENT NO. 2019

Mr. ROTH proposed an amendment to the bill (H.R. 2646) to amend the Internal Revenue Code of 1986 to allow tax-free expenditures from education individual retirement accounts for elementary and secondary school expenses, to increase the maximum annual amount of contributions to such accounts, and for other purposes; as follows:

Strike all after the enacting clause and insert:

SECTION 1. SHORT TITLE; AMENDMENT TO 1986 CODE; TABLE OF CONTENTS.

(a) **SHORT TITLE.**—This Act may be cited as the "Parent and Student Savings Account PLUS Act".

(b) **AMENDMENT TO 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents for this Act is as follows:

Sec. 1. Short title; amendment to 1986 Code; table of contents.

TITLE I—TAX INCENTIVES FOR EDUCATION

Sec. 101. Modifications to education individual retirement accounts.

Sec. 102. Exclusion from gross income of education distributions from qualified State tuition programs.

Sec. 103. Extension of exclusion for employer-provided educational assistance.

Sec. 104. Additional increase in arbitrage rebate exception for governmental bonds used to finance education facilities.

Sec. 105. Exclusion of certain amounts received under the National Health Corps Scholarship program.

Sec. 106. Treatment of qualified public educational facility bonds as exempt facility bonds.

TITLE II—REVENUE

Sec. 201. Clarification of deduction for deferred compensation.

Sec. 202. Modification to foreign tax credit carryback and carryover periods.

TITLE I—TAX INCENTIVES FOR EDUCATION

SEC. 101. MODIFICATIONS TO EDUCATION INDIVIDUAL RETIREMENT ACCOUNTS.

(a) **TAX-FREE EXPENDITURES FOR ELEMENTARY AND SECONDARY SCHOOL EXPENSES.**—

(1) **IN GENERAL.**—Section 530(b)(2) (defining qualified higher education expenses) is amended to read as follows:

"(2) **QUALIFIED EDUCATION EXPENSES.**—

"(A) **IN GENERAL.**—The term 'qualified education expenses' means—

"(i) qualified higher education expenses (as defined in section 529(e)(3)), and

"(ii) qualified elementary and secondary education expenses (as defined in paragraph (4)).

Such expenses shall be reduced as provided in section 25A(g)(2).

"(B) **QUALIFIED STATE TUITION PROGRAMS.**—Such term shall include amounts paid or incurred to purchase tuition credits or certificates, or to make contributions to an account, under a qualified State tuition program (as defined in section 529(b)) for the benefit of the beneficiary of the account."

(2) **QUALIFIED ELEMENTARY AND SECONDARY EDUCATION EXPENSES.**—Section 530(b) (relating to definitions and special rules) is amended by adding at the end the following new paragraph:

"(4) **QUALIFIED ELEMENTARY AND SECONDARY EDUCATION EXPENSES.**—

"(A) **IN GENERAL.**—The term 'qualified elementary and secondary education expenses' means—

"(i) expenses for tuition, fees, academic tutoring, special needs services, books, supplies, computer equipment (including related software and services), and other equipment which are incurred in connection with the enrollment or attendance of the designated beneficiary of the trust as an elementary or secondary school student at a public, private, or religious school, or

"(ii) expenses for room and board, uniforms, transportation, and supplementary items and services (including extended day programs) which are required or provided by a public, private, or religious school in connection with such enrollment or attendance.

"(B) **SPECIAL RULE FOR HOMESCHOOLING.**—Such term shall include expenses described in subparagraph (A)(i) in connection with education provided by homeschooling if the requirements of any applicable State or local law are met with respect to such education.

"(C) **SCHOOL.**—The term 'school' means any school which provides elementary education or secondary education (kindergarten

through grade 12), as determined under State law."

(3) **SPECIAL RULES FOR APPLYING EXCLUSION TO ELEMENTARY AND SECONDARY EXPENSES.**—Section 530(d)(2) (relating to distributions for qualified higher education expenses) is amended by adding at the end the following new subparagraph:

"(D) **SPECIAL RULES FOR ELEMENTARY AND SECONDARY EXPENSES.**—

"(i) **IN GENERAL.**—The aggregate amount of qualified elementary and secondary education expenses taken into account for purposes of this paragraph with respect to any education individual retirement account for all taxable years shall not exceed the sum of the aggregate contributions to such account for taxable years beginning after December 31, 1998, and before January 1, 2003, and earnings on such contributions.

"(ii) **SPECIAL OPERATING RULES.**—For purposes of clause (i)—

"(I) the trustee of an education individual retirement account shall keep separate accounts with respect to contributions and earnings described in clause (i), and

"(II) if there are distributions in excess of qualified elementary and secondary education expenses for any taxable year, such excess distributions shall be allocated first to contributions and earnings not described in clause (i)."

(4) **CONFORMING AMENDMENTS.**—Subsections (b)(1) and (d)(2) of section 530 are each amended by striking "higher" each place it appears in the text and heading thereof.

(b) **MAXIMUM ANNUAL CONTRIBUTIONS.**—

(1) **IN GENERAL.**—Section 530(b)(1)(A)(iii) (defining education individual retirement account) is amended by striking "\$500" and inserting "the contribution limit for such taxable year".

(2) **CONTRIBUTION LIMIT.**—Section 530(b) (relating to definitions and special rules), as amended by subsection (a)(2), is amended by adding at the end the following new paragraph:

"(5) **CONTRIBUTION LIMIT.**—The term 'contribution limit' means \$500 (\$2,000 in the case of any taxable year beginning after December 31, 1998, and ending before January 1, 2003)."

(3) **CONFORMING AMENDMENTS.**—

(A) Section 530(d)(4)(C) is amended by striking "\$500" and inserting "the contribution limit for such taxable year".

(B) Section 4973(e)(1)(A) is amended by striking "\$500" and inserting "the contribution limit (as defined in section 530(b)(5)) for such taxable year".

(c) **WAIVER OF AGE LIMITATIONS FOR CHILDREN WITH SPECIAL NEEDS.**—Section 530(b)(1) (defining education individual retirement account) is amended by adding at the end the following flush sentence:

"The age limitations in the preceding sentence shall not apply to any designated beneficiary with special needs (as determined under regulations prescribed by the Secretary)."

(d) **CORPORATIONS PERMITTED TO CONTRIBUTE TO ACCOUNTS.**—Section 530(c)(1) (relating to reduction in permitted contributions based on adjusted gross income) is amended by striking "The maximum amount which a contributor" and inserting "In the case of a contributor who is an individual, the maximum amount the contributor".

(e) **NO DOUBLE BENEFIT.**—Section 530(d)(2) (relating to distributions for qualified education expenses), as amended by subsection (a)(3), is amended by adding at the end the following new subparagraph:

"(E) **DISALLOWANCE OF EXCLUDED AMOUNTS AS CREDIT OR DEDUCTION.**—No deduction or credit shall be allowed to the taxpayer under any other section of this chapter