

SUBSTITUTE HOUSE JOINT MEMORIAL 4035

Whereas, The citizens of Washington State place great value upon their natural heritage and desire to protect and enhance it; and

Whereas, The growing population of Washington State is placing growing demands on the state's natural resources available for recreation; and

Whereas, Because of this growing demand and its attendant impacts on the environment, the federal government is considering restrictions on public access to popular recreation sites in Washington's central Cascade Mountains; and

Whereas, Plum Creek Timber Company, L.P. presently owns numerous sites near the Alpine Lakes Wilderness Area which are of surpassing recreational and environmental value; and

Whereas, Such lands are located in a "checkerboard" pattern of alternating sections, and configuration that presents both private and public land managers with difficulties in meeting their respective objectives; and

Whereas, Both sectors have stated a willingness to exchange lands to accommodate mutual interests; and

Whereas, The federal government and Plum Creek Timber Company are completing an environmental impact statement for an exchange of private and public lands in the Cascade Mountains; and

Whereas, This process has involved extensive public participation; and

Whereas, This exchange complements the President's Forest Plan; and

Whereas, This exchange, if completed as currently proposed, would transfer into public ownership up to 60,000 acres of private land while transferring into private ownership up to 40,000 acres of public land; and

Whereas, The United States Forest Service and Plum Creek Timber Company L.P., have worked toward this land exchange for over a decade, expending more than two million dollars in environmental studies and land analysis; and

Whereas, Time is of the essence because the longer it takes to complete the exchange, the less private land will be precluded from harvest activities;

Now, therefore, Your Memorialists respectfully pray that the United States Government promptly complete the proposed Interstate 90 land exchange, thus securing the greatest possible environmental, recreational, and land-management benefits at the earliest possible time; be it

Resolved, That copies of this Memorial be immediately transmitted to the Honorable William J. Clinton, President of the United States, the President of the United States Senate, the Speaker of the House of Representatives, the United States Secretary of Agriculture Dan Glickman, and each member of Congress from the State of Washington.

POM-440. A concurrent resolution adopted by the Legislature of the State of Louisiana; to the Committee on Energy and Natural Resources.

SENATE CONCURRENT RESOLUTION No. 16

Whereas, the coastal regions of the United States are fragile environmentally and under intense pressure from storms and natural disasters, population growth and, in some states, from onshore support activities that are necessitated by the development of the nation's oil and natural gas resources on the federal Outer Continental Shelf; and

Whereas, each year the federal government receives billions of dollars in revenues from the development of oil and natural gas resources on the federal Outer Continental Shelf, a capital asset of this nation; and

Whereas, the federal government does not share directly with the coastal states a meaningful share of these revenues, while the federal government does share with states fifty percent of the revenues from onshore federal mineral development; and

Whereas, at least a portion of the revenues from this capital asset of the nation should be reinvested in infrastructure and environmental restoration in the coastal regions of this nation; and

Whereas, states that host onshore activities in support of the offshore federal Outer Continental Shelf mineral development should receive a share of these revenues to offset state impacts of this development; and

Whereas, the Outer Continental Shelf Policy Committee of the United States Department of the Interior has recommended that all states, and the territories, should receive a portion of these revenues as an automatic payment annually pursuant to a formula based on proximity to offshore production, miles of shoreline and population; and

Whereas, members of Congress representing coastal states are preparing federal legislation to enact the proposal to share a portion of federal Outer Continental Shelf revenues with all coastal states and the territories; therefore, be it

Resolved that the Legislature of Louisiana memorializes the Congress of the United States to support and adopt legislation to provide for the sharing of revenues generated through mineral exploration on the federal Outer Continental Shelf with coastal states and territories pursuant to a formula recommended by the Outer Continental Shelf Policy Committee; and be it further

Resolved that a copy of this Resolution be transmitted to the secretary of the United States Senate, the clerk of the United States House of Representatives and to each member of the Louisiana Congressional delegation.

EXECUTIVE REPORTS OF COMMITTEE

The following executive reports of committees were submitted:

By Mr. BOND, from the Committee on Small Business:

Fred P. Hochberg, of New York, to be Deputy Administrator of the Small Business Administration.

(The above nomination was reported with the recommendation that he be confirmed, subject to the nominee's commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.)

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. KYL (for himself and Mr. McCain):

S. 2087. A bill to authorize the Secretary of the Interior to convey certain works, facili-

ties, and titles of the Gila Project, and designated lands within or adjacent to the Gila Project, to the Wellton-Mohawk Irrigation and Drainage District, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. MURKOWSKI:

S. 2088. A bill to require the Secretary of Agriculture to grant an easement to Chugach Alaska Corporation, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. CONRAD (for himself and Mrs. FEINSTEIN):

S. 2089. A bill to amend the Internal Revenue Code of 1986 to allow employers a credit against income tax for information technology training expenses paid or incurred by the employer, and for other purposes; to the Committee on Finance.

By Mr. CHAFEE (for himself, Mr. INHOFE, Mr. GRAHAM, Mr. SMITH of New Hampshire, and Mr. JEFFORDS):

S. 2090. A bill to extend the authority of the Nuclear Regulatory Commission to collect fees through 2003, and for other purposes; to the Committee on Environment and Public Works.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. BENNETT:

S. Res. 231. A resolution to make a technical amendment to Senate Resolution 208; considered and agreed to.

By Mrs. FEINSTEIN (for herself, Mr. BROWNBACK, Mr. DODD, and Ms. LANDRIEU):

S. Con. Res. 97. A concurrent resolution expressing the sense of Congress concerning the human rights and humanitarian situation facing the women and girls of Afghanistan; to the Committee on Foreign Relations.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. KYL (for himself and Mr. McCain):

S. 2087. A bill to authorize the Secretary of the Interior to convey certain works, facilities, and titles of the Gila Project, and designated lands within or adjacent to the Gila Project, to the Wellton-Mohawk Irrigation and Drainage District, and for other purposes; to the Committee on Energy and Natural Resources.

WELLTON-MOHAWK TITLE TRANSFER ACT OF 1998

• Mr. KYL. Mr. President, today I introduced a bill to transfer title to the Wellton-Mohawk Irrigation and Drainage District in Yuma, Arizona from the Federal Government to the project beneficiaries. The repayment obligation for construction costs was fully satisfied as of May 30, 1987. This bill is the product of intensive negotiations between the project beneficiaries and the Bureau of Reclamation and will be the subject of a hearing in the Water and Power Subcommittee on June 9. At

that time, I will hear from all interested parties about how to successfully complete this project transfer.

As you may know, Mr. President, numerous project transfers have been proposed, both in this session of Congress and the 104th Session. Thus far, none have been completed. With this bill, we in Arizona hope to reverse that trend. In March of this year, I met with Patty Beneke, Assistant Secretary of the Interior for Water and Science, and Bob Johnson, Regional Director for the Bureau of Reclamation, and they assured me that the Wellton-Mohawk project was a perfect example of the kind of project that should transfer under the administration's 1995 Framework for Transfer. I believe Bob Johnson referred to this project as "low-hanging fruit." I assume by that, he meant that it could transfer quickly and easily. I hope this is the case.

The Wellton-Mohawk project is located in Yuma County, Arizona and irrigates approximately 63,000 acres of prime agricultural lands. This irrigation district is a major contributor to the economy of Yuma County—the largest agriculturally developed county in Arizona—and posts approximately three-quarters of a billion dollars in annual agricultural sales. Transfer of title from the Federal Government will affect neither the productivity nor the efficiency of the irrigation district. I believe that transfer would only enhance the District's productivity.

Both sides stand to benefit from this title transfer. The District looks forward to a reduction in Federal Government involvement; would benefit from better land-management opportunities; and would have the opportunity to assure increased protection of the environmental values of the Gila River riparian habitat. The Federal Government benefits, too. A successful title transfer would advance the administration's stated goal of reduction in government as well as eliminate the responsibility for managing the patchwork of lands that make up the District. The Bureau of Reclamation would be relieved of the administrative and financial burden of facilities oversight currently required due to Federal ownership.

In negotiations, the Bureau of Reclamation has raised several issues that need to be addressed in order to effect a successful transfer. These issues include environmental mitigation, administrative costs, identification and valuation of lands, and agricultural return flows. One of the benefits of my legislation is that it provides a Memorandum of Agreement, to be negotiated between the Bureau and the District, that will address all of these concerns in an open and mutually beneficial process.

I am pleased thus far by the cooperation of all stakeholders. I look forward to continuing the process at the Water and Power subcommittee hearing on June 9, 1998. I thank Senator MCCAIN

for his cosponsorship of this bill, and I look forward to his support, as well as that of the rest of my colleagues, on this measure.

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

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 2087

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Wellton-Mohawk Title Transfer Act of 1998".

SEC. 2. CONVEYANCE OF TITLE TO WORKS, FACILITIES AND LANDS.

(a) DEFINITIONS.—

(1) MEMORANDUM OF AGREEMENT.—The term "Memorandum of Agreement" means the agreement between the Secretary and Wellton-Mohawk, relating to the transfer, dated on or before July 1, 1998.

(2) RECLAMATION.—The term "Reclamation" means the Department of the Interior, Bureau of Reclamation.

(3) SECRETARY.—The term "Secretary" means the Secretary of the Interior.

(4) WELLTON-MOHAWK.—The term "Wellton-Mohawk" means the Wellton-Mohawk Irrigation and Drainage District, an irrigation and drainage district created, organized, and existing under and by virtue of the Laws of the State of Arizona.

(5) WESTERN.—The term "Western" means the Department of Energy, Western Area Power Administration.

(b) IMPLEMENTATION. The Secretary shall carry out the provisions of the Memorandum of Agreement. If transfer has not occurred by the date set forth in the Memorandum of Agreement, but review under the National Environmental Policy Act has been completed and fair market value has been established, then upon tender of fair market value to the Secretary by Wellton-Mohawk, all right, title, and interest of the United States in and to the works, facilities, and lands described in the Memorandum of Agreement shall transfer to and vest in Wellton-Mohawk by operation of Law. The Secretary shall provide such evidence of title as may be requested by Wellton-Mohawk. In the event that no Memorandum of Agreement is agreed to by July 1, 1998, this Act shall be considered null and void.

(c) WATER AND POWER DELIVERY.—Notwithstanding the transfer of title to works, facilities, and lands, the Secretary is authorized and shall continue to deliver water to Wellton-Mohawk in accordance with the terms of the Amendatory and Supplemental Consolidated Contract with Wellton-Mohawk Irrigation and Drainage District for Delivery of Water, Construction of Works, Repayment, and Project Power Supply (Reclamation's Contract Number 1-07-30-W0021 Amendment No. 1) including any renewals, amendments, supplements, or extensions thereof. Notwithstanding the transfer of title to works, facilities, and lands, the Secretary and Western are authorized and shall continue to provide Wellton-Mohawk with project reserved power from the Parker Reclamation Power Plant and Davis Reclamation Power Plant, in accordance with the terms of the Consolidated Contract and the Power Management Agreement (Reclamation's and Western's contract Numbers 6-CU-30-P1136, 6-CU-30-P1137 and 6-CU-30-P1138) including any renewals, amendments, supplements, or extensions thereof.

(d) LIABILITY.—Effective on the date of conveyance of the project works, facilities

and lands, the United States shall not be held liable by any court for damages of any kind arising out of any act, omission, or occurrence relating to the conveyed works, facilities, and lands, except for damages caused by acts of negligence committed by the United States or by its employees, agents, or contractors as provided in the Federal Tort Claims Act (28 U.S.C. 2671 et seq.).

(e) AGRICULTURAL RETURN FLOWS.—As a condition of transfer, Wellton-Mohawk shall agree that: (1) the volume of agricultural return flows from Wellton-Mohawk delivered to Reclamation's Main Outlet Drain at Station 0+00 shall comply with applicable law and contracts and shall not exceed 175,000 annual acre feet; and (2) Wellton-Mohawk and Reclamation shall work cooperatively to attempt to limit return flows to the design capacity of the Yuma Desalinization Plant.

(f) REPORT.—The Secretary shall provide a report to the Committee on Resources of the United States House of Representatives and to the Committee on Energy and Natural Resources of the United States Senate within eighteen months from the date of enactment of this Act on the status of the transfer, any obstacles to completion of the transfer as provided in this Act, and the anticipated date for such transfer.

(g) AUTHORIZATION.—There are authorized to be appropriated such sums as necessary for the purposes of this Act.

Mr. MCCAIN. Mr. President, I rise today in support of legislation to authorize the Secretary of the Interior to transfer certain works, facilities, and titles of the Gila Project, and designated lands to the Wellton-Mohawk Irrigation and Drainage District. This legislation will allow the Bureau of Reclamation to carry out a transfer under the terms and conditions of a cooperative agreement between the Bureau and the District.

I am pleased that my colleague from Arizona, Senator JON KYL, has taken the lead in crafting this important proposal. It will enable the Bureau of Reclamation to divest its responsibility for the operation, maintenance, management, and regulation of Wellton-Mohawk. The Wellton-Mohawk project includes 375 miles of irrigation/drainage canals and laterals, and three major pumping plants, all of which support 63,000 acres of prime agricultural lands. This transfer will eliminate Federal government oversight of Wellton-Mohawk and will empower the District management to take over the title.

Mr. President, the Wellton-Mohawk District is a major contributor to the economy of Yuma County, which is the most agriculturally developed county in Arizona. The farms in the region provide an estimated economic impact of three-quarters of a billion dollars every year. Conveyance of the project to the local management would help to sustain the economic viability of area agricultural interests.

The cooperation by the administration and the district over the last few years, especially at the regional level, has spurred this privatization initiative. This legislation anticipates an aggressive time line for the Bureau of Reclamation and the District to lay out the terms and conditions of the conveyance under a Memorandum of

Agreement (MOA). During a hearing before the House Subcommittee on Water and Power Resources, the Commissioner of the Bureau of Reclamation called the Wellton-Mohawk project a "good candidate for transfer" and furthermore stated that the administration would endorse legislation that allows the District and the Secretary to negotiate the terms of a transfer pursuant to a Memorandum of Agreement.

Under the terms of the legislation, the parties will establish a process by which the fair market value of the transfer will be assessed. The Memorandum will also lay out a plan for an environmental impact analysis in compliance with the National Environmental Policy Act (NEPA). The Secretary of the Interior is expected to carry out the transfer if the terms are decided upon in the Memorandum of Agreement by a set date. However, the conveyance may not go forward if the appraisal or the NEPA process have not been completed.

I want to make clear that this legislation is not a directed transfer, but simply implements the MOA as decided upon between the Administration and the District. If consensus cannot be reached in the form of an MOA, this legislation to privatize Wellton-Mohawk will have no effect and will not require the government to transfer total or otherwise divest itself of any assets.

Mr. President, I laud the considerable efforts of the Wellton Mohawk District in forgoing this agreement. I look forward to working with Senator KYL to see this initiative through to smooth and expedient completion.

By Mr. MURKOWSKI:

S. 2088. A bill to require the Secretary of Agriculture to grant an easement to Chugach Alaska Corporation, and for other purposes; to the Committee on Energy and Natural Resources.

CHUGACH ALASKA CORPORATION SETTLEMENT IMPLEMENTATION ACT

• Mr. MURKOWSKI. Mr. President, this morning I introduce legislation to implement a settlement agreement between the Chugach Alaska Corporation (CAC) and the United States Forest Service.

Pursuant to section 1430 of the Alaska National Interest Lands Conservation Act (ANILCA), the Secretary of the Interior, the Secretary of Agriculture, the State of Alaska, and the Chugach Alaska Corporation, were directed to study land ownership in and around the Chugach Region in Alaska. The purpose of this study was two-fold. First, was to provide for a fair and just settlement of the Chugach people and realizing the intent, purpose, and promise of the Alaska Native Claims Settlement Act by Chugach Alaska Corporation. Second, was to identify lands that, to the maximum extent possible, are of the like, kind, and character of those traditionally used and occupied by the Chugach people,

and, to the maximum extent possible, are coastal accessible and economically viable.

On September 17, 1982, the parties entered into an agreement now known as the 1982 Chugach Natives, Inc. Settlement Agreement in order to set forth a fair and just settlement for the Chugach people pursuant to the study directed by Congress. Among the many provisions of this agreement the United States was required to convey to Chugach Alaska Corporation not more than 73,308 acres of land in the vicinity of Carbon Mountain. The land eventually conveyed contained significant amounts of natural resources; however, they were inaccessible by road. Therefore, a second major provision of the Settlement Agreement granted Chugach Alaska Corporation rights-of-way across Chugach National Forest to their land and required the United States to also grant an easement for the purpose of constructing and using roads and other facilities necessary for development of that tract of land on terms and conditions to be determined in accordance with the Settlement Agreement. It is obvious that without such an easement the land conveyed to CAC could not be utilized or developed in a manner consistent with the intent of Congress as expressed in ANILCA and ANCSA.

More than fifteen years after the Settlement Agreement was signed the much needed easement has still not been granted and the CAC remains unable to make economic use of their lands. It seems absurd to me that Congress passed a Settlement Act for the Benefit of Alaska Natives; then the federal government entered into a Settlement Agreement to implement that Act where the CAC was concerned; and today, we find ourselves once again in a position of having to force the government to comply with these agreements.

I have spoken directly to the Regional Forester about this issue and to the Chief of the Forest Service. While they assure me the issue is being addressed and, in fact, have signed an MOU to keep it moving forward, they cannot give me any assurance that it will conclude. Therefore, I find it necessary to once again have Congress rectify inaction on behalf of the Forest Service.

The legislation is simple and straightforward. It directs the Secretary of Agriculture to grant an easement to the CAC by December 11, of this year. It does not prevent the current process from going forward, it simply assures that there will be an end to it.

It is my intent to hold a hearing on this issue in the Energy and Natural Resources Committee as soon as possible. •

By Mr. CONRAD (for himself and Mrs. FEINSTEIN):

S. 2089. A bill to amend the Internal Revenue Code of 1986 to allow employ-

ers a credit against income tax for information technology training expenses paid or incurred by the employer, and for other purposes; to the Committee on Finance.

INVESTMENT TAX CREDIT LEGISLATION

• Mr. CONRAD. Mr. President, today we are considering legislation, S. 1723, to respond to the difficulties that many American companies are experiencing in recruiting skilled workers to fill key positions in the information technology (IT) field. I commend my distinguished colleague from Michigan for focusing attention on this critical IT worker shortage issue.

Last September, the Department of Commerce released an important study, "America's New Deficit: The Shortage of Information Technology Workers", alerting us to the severe shortage of information technology workers. Shortly after the Commerce report was released, the Information Technology Association of America (ITAA) released a study by Virginia Tech—"Help Wanted 1998: A Call For Collaborative Action For the New Millennium"—which estimated that there are more than 340,000 highly skilled positions in the information technology field that are not filled. Moreover, the Department of Labor projected that our economy will require more than 130,000 information technology jobs in three fields—computer scientists and engineers, systems analysts, and computer programmers—every year for the next ten years.

Mr. President, according to the Department of Commerce, information technologies are the most important enabling technologies in the economy today. They affect every sector and industry in the United States, in terms of digitally-based products, services, production and work processes. Thus, severe shortages of information technology workers could undermine U.S. innovation, productivity and competitiveness in world markets.

Concern over this IT worker shortage was expressed very clearly in recent testimony before the Senate Judiciary Committee by Michael Murray, Vice President for Human Resources and Administration at Microsoft. Mr. Murray commented, "As a leader in the American IT industry, we are deeply concerned that the current skills shortage will threaten our competitiveness in global markets, thereby jeopardizing the \$1 trillion this industry contributes to the U.S. economy". According to the Commerce Department, the problem is compounded by the fact that there is also a global shortage of skilled IT workers, in part the result of many developing countries like Malaysia pursuing IT-based economic development growth plans.

Mr. President, today we are considering legislation to amend the Immigration and Nationality Act to help American firms remain competitive in the global information technology market. Specifically, we are debating whether to increase the number of H1B visas that are available for highly skilled

workers to fill IT positions in the U.S. S. 1723 would increase the current cap on H1B visas for skilled workers from 65,000 per year to 95,000 for the remainder of the year, and to 115,000 by fiscal year 2000.

From my discussions with information technology leaders, and on the basis the reports from the Commerce Department and ITAA regarding the IT worker shortage, there are compelling reasons to raise the cap on H1B visas. In many instances, American IT companies need the experience and language abilities of foreign workers to effectively compete in local markets. Additionally, with the IT industry's heavy reliance on research and development, there are times when the unique skills of a foreign worker contribute significantly in the development of critical information technology.

Mr. President, while it may be necessary to increase the number of H1B visas that are available for skilled IT workers, there are education and training initiatives that we must also encourage the IT industry to undertake to make certain that opportunities are available for U.S. workers who want to enter the information technology field. We must especially focus on retraining unemployed and older displaced workers, and encourage new partnerships between the IT industry and education institutions—both at the secondary and higher education level—to meet this IT worker shortage challenge.

I have been impressed, Mr. President, with the many education and training initiatives that the IT industry has undertaken in response to this shortage. I know that the IT industry is investing millions of dollars in education and training programs for American workers, especially to inform young people about the opportunities in the IT field. Several weeks ago, I had the privilege of visiting students in the Red River High School in Grand Forks, ND, who are participating in an excellent computer network training program sponsored by the CISCO Corporation. Very shortly, these young people will be able to enter the job market with skills that will be invaluable.

I am also aware of several excellent partnerships that Microsoft has initiated with Green Thumb for older workers, and the American Association of Community Colleges to train students at technical and community colleges. There are, of course, many other excellent examples of ongoing partnerships in the IT industry.

Mr. President, while these efforts are Herculean in many respects, we need to encourage more education initiatives to train American students and workers to fill IT jobs that will be so critical to maintain our leadership in the 21st century. For this reason, I introduced an amendment to S. 1133 on March 17, 1998, to increase the number of partnerships between the IT industry, and education institutions and job training programs by providing a tax

credit for employers who offer information technology training for individuals.

The credit would be an amount equal to 20 percent of information technology training program expenses, however, not to exceed \$6,000 in a taxable year. The value of the credit would increase by 5 percentage points if the IT training program is operated in an empowerment zone or enterprise community, in a school district in which at least 50 percent of the students in the district participate in the school lunch program, or in an area designated as a disaster zone by the President or Secretary of Agriculture. I am very pleased that this initiative has been endorsed by the Information Technology Association of America.

Mr. President, although S. 1723 may not be the appropriate measure to offer IT training tax credit legislation, I believe it is important to call attention to this legislation to emphasize the need for more education and training opportunities for American workers in the IT field. Therefore, I am today introducing my IT training tax credit legislation, and I hope that my colleagues who are supporting an increase in the H1B visa cap for foreign workers, will also support this provision to train and educate American workers for IT positions. We have an obligation to make certain that opportunities in this exciting field are available to American workers and students. I welcome cosponsors of this legislation, and I ask unanimous consent Mr. President, that the text of this legislation be included in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 2089

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

SECTION 1. CREDIT FOR INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to business-related credits) is amended by adding at the end the following new section:

“SEC. 45D. INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.

“(a) GENERAL RULE.—For purposes of section 38, in the case of an employer, the information technology training program credit determined under this section is an amount equal to 20 percent of information technology training program expenses paid or incurred by the taxpayer during the taxable year.

“(b) ADDITIONAL CREDIT PERCENTAGE FOR CERTAIN PROGRAMS.—The percentage under subsection (a) shall be increased by 5 percentage points for information technology training program expenses paid or incurred by the taxpayer with respect to a program operated in—

“(1) an empowerment zone or enterprise community designated under part I of subchapter U,

“(2) a school district in which a least 50 percent of the students attending schools in such district are eligible for free or reduced-cost lunches under the school lunch program

established under the National School Lunch Act, or

“(3) an area designated as a disaster area by the Secretary of Agriculture or by the President under the Disaster Relief and Emergency Assistance Act in the taxable year or the 4 preceding taxable years.

“(c) LIMITATION.—The amount of information technology training program expenses with respect to an employee which may be taken into account under subsection (a) for the taxable year shall not exceed \$6,000.

“(d) INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘information technology training program expenses’ means expenses paid or incurred by reason of the participation of the employer in any information technology training program.

“(2) INFORMATION TECHNOLOGY TRAINING PROGRAM.—The term ‘information technology training program’ means a program—

“(A) for the training of computer programmers, systems analysts, and computer scientists or engineers (as such occupations are defined by the Bureau of Labor Statistics),

“(B) involving a partnership of—

“(i) employers, and

“(ii) State training programs, school districts, or university systems, and

“(C) at least 50 percent of the costs of which is paid or incurred by the employers.

“(e) DENIAL OF DOUBLE BENEFIT.—No deduction or credit under any other provision of this chapter shall be allowed with respect to information technology training program expenses (determined without regard to the limitation under subsection (c)).

“(f) ALLOCATIONS.—For purposes of this section, rules similar to the rules of section 41(f)(2) shall apply.”

(b) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Section 38(b) of the Internal Revenue Code of 1986 (relating to current year business credit) is amended by striking “plus” at the end of paragraph (11), by striking the period at the end of paragraph (12) and inserting “, plus”, and by adding at the end the following new paragraph:

“(13) the information technology training program credit determined under section 45D.”

(c) NO CARRYBACKS.—Subsection (d) of section 39 of the Internal Revenue Code of 1986 (relating to carryback and carryforward of unused credits) is amended by adding at the end the following new paragraph:

“(9) NO CARRYBACK OF SECTION 45D CREDIT BEFORE EFFECTIVE DATE.—No portion of the unused business credit for any taxable year which is attributable to the information technology training program credit determined under section 45D may be carried back to a taxable year ending before the date of the enactment of section 45D.”

(d) CLERICAL AMENDMENT.—The table of sections for subpart D 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. 45D. Information technology training program expenses.”

(e) 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.●

ADDITIONAL COSPONSORS

S. 831

At the request of Mr. SHELBY, the names of the Senator from Arizona (Mr. KYL) and the Senator from Ohio (Mr. DEWINE) were added as cosponsors