and cost of home heating oil in the Northeast; to the Committee on Energy and Natural Resources.

RESOLUTION

Whereas, the recent severe weather in the Northeast part of the country has caused a large increase in the use of home heating oil; and

Whereas, such increase has created a burden on the homeowners, tenants and business people who rely on such oil by adversely affecting their budgets; and

Whereas, such increased costs have been exacerbated by the large increase in the cost of such oil; and

Whereas, such increases have raised the specter of petroleum companies acting in combination to increase profits, fix prices and create artificial shortages: Now, therefore, be it

Resolved, That the Massachusetts Senate hereby urges the Congress of the United States and the Governor of the Commonwealth to conduct an investigation and study of the current shortage of home heating oil in the Northeast part of the country and its attendant cost to determine whether such shortage and cost are real and the result of ordinary market forces or whether they are the result of price fixing and artificial manipulation; and urges the Congress to request the Justice Department of the United States to participate in such investigation and study; and also urges the Governor of the Commonwealth to direct the Department of Energy Resources to participate in such investigation and study in order to develop policies to prevent such shortages and cost increases in the future in the Commonwealth; and be it further

Resolved, That in the event that such investigation and study shows that such increase in cost is due to a legitimate shortage of oil in the marketplace, thereafter the Congress shall take action to release into the marketplace an amount of oil from the national reserves that is sufficient to ameliorate the current cost; and be it further

Resolved, That a copy of these resolutions be transmitted forthwith by the Clerk of the Senate to the Governor of the Commonwealth, to the Presiding Officer of each branch of Congress and to the Members thereof from the Commonwealth.

POM–408. A concurrent resolution adopted by the General Court of the Commonwealth of Massachusetts relative to the shortage and cost of home heating oil in the Northeast; to the Committee on Energy and Natural Resources.

RESOLUTION

Whereas, the recent severe weather in the Northeast part of the country has caused a large increase in the use of home heating oil; and

Whereas, such increase has created a burden on the homeowners, tenants and business people who rely on such oil by adversely affecting their budgets; and

Whereas, such increased costs have been exacerbated by the large increase in the cost of such oil; and

Whereas, such increases have raised the specter of petroleum companies acting in combination to increase profits, fix prices and create artificial shortages; therefore, be it

Resolved, That the Massachusetts General Court hereby urges the Congress of the United States to commence an investigation and study of the current shortage of home heating oil in the Northeast part of the country and its attendant cost to determine whether such shortage and cost are real and the result of ordinary market forces or whether they are the result of price fixing and artificial manipulation; and also urges the Congress to request the Justice Department of the United States to participate in such investigation and study; and be it further

Resolved, That in the event that such investigation and study shows that such increase in cost is due to a legitimate shortage of oil in the marketplace, thereafter the Congress shall take action to release into the marketplace an amount of oil from the national reserves that is sufficient to ameliorate the current cost; and be it further

Resolved, That a copy of these resolutions be forwarded by the Clerk of the House of Representatives to the Presiding Officer of each branch of Congress and to Members thereof from the Commonwealth.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

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

By Mr. ASHCROFT (for himself, Mr. ABRAHAM, Mr. INHOFE, Mr. DEWINE, Mr. GRASSLEY, Ms. LANDRIEU, and Mr. ROBERTS):

S. 2074. A bill to amend title II of the Social Security Act to eliminate the social security earnings test for individuals who have attained retirement age; to the Committee on Finance.

By Mr. ROBB (for himself, Mr. SARBANES, Ms. MIKULSKI, and Mr. WARNER):

S. 2075. A bill to expand Federal employee commuting options and to reduce the traffic congestion resulting from current Federal employee commuting patterns, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. SCHUMER (for himself, Mr. MOYNIHAN, Mr. SANTORUM, Mr. SPECTER, Mr. BAYH, Mr. BROWNBACK, Mr. DURBIN, Ms. LANDRIEU, and Mr. STEVENS):

S. 2076. A bill to authorize the President to award a gold medal on behalf of the Congress to John Cardinal O'Connor, Archbishop of New York, in recognition of his accomplishments as a priest, a chaplain, and a humanitarian; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. SANTORUM (for himself and Mr. COVERDELL):

S. 2077. A bill to amend the Internal Revenue Code of 1986 to allow nonitemizers a deduction for a portion of their charitable contributions; to the Committee on Finance.

By Mr. BUNNING (for himself and Mr. MCCONNELL):

S. 2078. A bill to authorize the President to award a gold medal on behalf of Congress to Muhammad Ali in recognition of his outstanding athletic accomplishments and enduring contributions to humanity, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. BURNS:

S. 2079. A bill to facilitate the timely resolution of back-logged civil rights discrimination cases of the Department of Agriculture, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mrs. BOXER:

S. 2080. A bill to amend the Federal Food, Drug, and Cosmetic Act to require that food that contains a genetically engineered material, or that is produced with a genetically engineered material, must be labeled accordingly, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. HATCH:

S. 2081. A bill entitled ''Religious Liberty Protection Act of 2000''; read the first time.

By Mr. DEWINE (for himself, Mr. WARNER, and Mr. ROBB):

S. 2082. A bill to establish a program to award grants to improve and maintain sites honoring Presidents of the United States; to the Committee on Energy and Natural Resources.

By Mr. ROBB (for himself, Mr. MOYNIHAN, Mr. L. CHAFEE, Mr. DODD, Mr. KERRY, Mr. LAUTENBERG, Mr. LIEBERMAN, Ms. MIKULSKI, Mr. SARBANES, Mr. SCHUMER, and Mr. WARNER):

S. 2083. A bill to amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income, and for other purposes; to the Committee on Finance.

By Mr. LUGAR:

S. 2084. A bill to amend the Internal Revenue Code of 1986 to increase the amount of the charitable deduction allowable for contributions of food inventory, and for other purposes; to the Committee on Finance.

By Mr. LUGAR (for himself, Mr. GREGG, and Mr. BREAUX):

S. 2085. A bill to amend title II of the Social Security Act and the Internal Revenue Code of 1986 to provide incentives for older Americans to remain in the workforce beyond the age of eligibility for full social security benefits; to the Committee on Finance.

S. 2086. A bill to amend title II of the Social Security Act and the Internal Revenue Code of 1986 to provide incentives for older Americans to remain in the workforce beyond the age of eligibility for full social security benefits; to the Committee on Finance.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. ASHCROFT (for himself, Mr. ABRAHAM, Mr. INHOFE, Mr. DEWINE, Mr. GRASSLEY, Ms. LANDRIEU, and Mr. ROBERTS):

S. 2074. A bill to amend title II of the Social Security Act to eliminate the social security earnings test for individuals who have attained retirement age; to the Committee on Finance.

SOCIAL SECURITY EARNINGS TEST ELIMINATION ACT OF 2000

Mr. ASHCROFT. Mr. President, I rise today in favor of repealing the Social Security earnings test, the onerous tax burden the United States government places on seniors who wish to continue working. In order to ease this unfair burden, I am hereby introducing the Social Security Earnings Test Elimination Act of 2000.

The earnings test limits the amount a person older than 65 and younger than 70 can earn without having his or her Social Security benefits reduced. Currently, benefits are reduced by $1 for each $3 of earnings over $17,000. This test provides a disincentive for seniors to work by reducing seniors' Social Security benefits according to the amount of income they earn.

It is time to repeal that limit. Right now, Social Security is scheduled to go bankrupt in 2034. One of the reasons for the looming bankruptcy of Social Security is the declining ratio of workers

to beneficiaries, which worsens as our elderly population continues to grow much faster than the number of workers entering the workforce. In 1960 the ratio was 5:1, today it is a little more than 3:1, and in thirty years it is expected to be only 2:1. This decreasing number of workers paying for retirees benefits is making it increasingly difficult to make the Social Security books balance.

Instead of helping to fix this problem, the earnings test exacerbates this situation. By providing a disincentive to work, the earnings test keeps seniors at home instead of at work and paying the payroll taxes that keep the Social Security system solvent.

The earnings test is based on a misconception of the U.S. economy. The Social Security Earnings Test is a relic of the Great Depression, designed to move older people out of the workforce and create employment for younger individuals. The idea behind the earnings test is that if seniors were penalized for working, they would stay home and open up employment opportunities for younger workers. Not only was this view wrong in earlier times, but it is counterproductive in today's economy. Today, we do not have a labor surplus, but a labor shortage. Unemployment is at a long-time low of 4.0%, one-and-a-half points lower than the so-called ''full employment'' mark of 5.5%.

Low unemployment is a great development, but it contributes to a labor shortage that will worsen when the ''baby boom'' generation ages. Employers will have to develop new sources of labor to fill this shortage, and seniors represent the most experienced, most skilled workers. Many senior citizens can make a significant contribution, and often their knowledge and experience complements or exceeds that of younger employees. 35 million Americans are over the age of 65, and together they have over a billion years of cumulative work experience. It is both counterproductive and harmful to our growing economy to keep willing, diligent workers out of the American economy.

In addition to the negative consequences for the economy as a whole, the Social Security Earnings Test is also bad for seniors. The earnings test punishes Americans between the ages of 65 and 70 for their attempts to remain productive after retirement. This is particularly problematic for low income seniors, many who exist on fixed incomes, and are burdened with a 33.3 percent tax on their earned income. When combined with federal, state and other Social Security taxes, taxes on the elderly can total nearly 55 or 65 percent. An individual who is struggling to make ends meet should not be faced with an effective marginal tax rate which exceeds 55 percent.

While the earnings test harms lower-income people, it only affects seniors who must work and depend on their earned income for survival. Wealthy seniors are not affected by the earnings limit. Their supplemental, ''unearned'' sources of income are safe and not subject to the earnings threshold. At the same time, many of the older Americans penalized by the Earnings Test need to work in order to cover their basic expenses: health care, housing and food. Many seniors do not have significant savings or a private pension. For this reason, low-income workers are particularly hard-hit by the Earnings Test.

In addition to all of the policy reasons for elimination of the Earnings Test, the most important reason to eliminate the Test is that it is fundamentally unfair. The earnings test discriminates against seniors. Nobody, regardless of creed, color, gender, or age should be penalized for working or discouraged from engaging in work.

Furthermore, the Earnings Test takes money from seniors that is rightfully theirs. The Social Security benefits which working seniors are losing due to the Earnings Test penalty are benefits they have rightfully earned by contributing to the system throughout their working years before retiring. These are benefits which they should not be losing because they are trying to survive by supplementing their Social Security income.

Mr. President, it is time to eliminate this counterproductive and unfair penalty. With the Social Security and Medicare Trusts Funds facing long-term insolvency, it is now more important than ever to encourage work. More people working means more people paying into the Social Security Trust Fund and Medicare. I ask my colleagues to join me in supporting this unfair burden placed on elderly Americans.

Mr. President, I ask that the text of this bill be printed in the RECORD.

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

S. 2074

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 ''Social Security Earnings Test Elimination Act of 2000''.

SEC. 2. ELIMINATION OF EARNINGS TEST FOR INDIVIDUALS WHO HAVE ATTAINED RETIREMENT AGE.

(a) IN GENERAL.—Section 203 of the Social Security Act (42 U.S.C. 403) is amended—

(1) in subsection (c)(1), by striking ''the age of seventy'' and inserting ''retirement age (as defined in section 216(l))'';

(2) in paragraphs (1)(A) and (2) of subsection (d), by striking ''the age of seventy'' each place it appears and inserting ''retirement age (as defined in section 216(l))'';

(3) in subsection (f)(1)(B), by striking ''was age seventy or over'' and inserting ''was at or above retirement age (as defined in section 216(l))'';

(4) in subsection (f)(3)—

(A) by striking ''33⅓ percent'' and all that follows through ''any other individual,'' and inserting ''50 percent of such individual's earnings for such year in excess of the product of the exempt amount as determined under paragraph (8),''; and

(B) by striking ''age 70'' and inserting ''retirement age (as defined in section 216(l))'';

(5) in subsection (h)(1)(A), by striking ''age 70'' each place it appears and inserting ''retirement age (as defined in section 216(l))''; and

(6) in subsection (j)—

(A) in the heading, by striking ''Age Seventy'' and inserting ''Retirement Age''; and

(B) by striking ''seventy years of age'' and inserting ''having attained retirement age (as defined in section 216(l))''.

(b) CONFORMING AMENDMENTS ELIMINATING THE SPECIAL EXEMPT AMOUNT FOR INDIVIDUALS WHO HAVE ATTAINED RETIREMENT AGE.—

(1) UNIFORM EXEMPT AMOUNT.—Section 203(f)(8)(A) of the Social Security Act (42 U.S.C. 403(f)(8)(A)) is amended by striking ''the new exempt amounts (separately stated for individuals described in subparagraph (D) and for other individuals) which are to be applicable'' and inserting ''a new exempt amount which shall be applicable''.

(2) CONFORMING AMENDMENTS.—Section 203(f)(8)(B) of the Social Security Act (42 U.S.C. 403(f)(8)(B)) is amended—

(A) in the matter preceding clause (i), by striking ''Except'' and all that follows through ''whichever'' and inserting ''The exempt amount which is applicable for each month of a particular taxable year shall be whichever'';

(B) in clauses (i) and (ii), by striking ''corresponding'' each place it appears; and

(C) in the last sentence, by striking ''an exempt amount'' and inserting ''the exempt amount''.

(3) REPEAL OF BASIS FOR COMPUTATION OF SPECIAL EXEMPT AMOUNT.—Section 203(f)(8)(D) of the Social Security Act (42 U.S.C. (f)(8)(D)) is repealed.

(c) ADDITIONAL CONFORMING AMENDMENTS.—

(1) ELIMINATION OF REDUNDANT REFERENCES TO RETIREMENT AGE.—Section 203 of the Social Security Act (42 U.S.C. 403) is amended—

(A) in subsection (c), in the last sentence, by striking ''nor shall any deduction'' and all that follows and inserting ''nor shall any deduction be made under this subsection from any widow's or widower's insurance benefit if the widow, surviving divorced wife, widower, or surviving divorced husband involved became entitled to such benefit prior to attaining age 60.''; and

(B) in subsection (f)(1), by striking clause (D) and inserting the following: ''(D) for which such individual is entitled to widow's or widower's insurance benefits if such individual became so entitled prior to attaining age 60,''.

(2) CONFORMING AMENDMENT TO PROVISIONS FOR DETERMINING AMOUNT OF INCREASE ON ACCOUNT OF DELAYED RETIREMENT.—Section 202(w)(2)(B)(ii) of the Social Security Act (42 U.S.C. 402(w)(2)(B)(ii)) is amended—

(A) by striking ''either''; and

(B) by striking ''or suffered deductions under section 203(b) or 203(c) in amounts equal to the amount of such benefit''.

(3) PROVISIONS RELATING TO EARNINGS TAKEN INTO ACCOUNT IN DETERMINING SUBSTANTIAL GAINFUL ACTIVITY OF BLIND INDIVIDUALS.—The second sentence of section 223(d)(4)(A) of the Social Security Act (42 U.S.C. 423(d)(4)(A)) is amended by striking ''if section 102 of the Senior Citizens' Right to Work Act of 1996 had not been enacted'' and inserting the following: ''if the amendments to section 203 made by section 102 of the Senior Citizens' Right to Work Act of 1996 and by the Social Security Earnings Test Elimination Act of 2000 had not been enacted''.

(d) EFFECTIVE DATE.—The amendments and repeals made by this section shall apply with respect to taxable years ending after December 31, 2000.

Mr. GRASSLEY. Mr. President, I rise today in support of the legislation of my colleague Senator JOHN ASHCROFT to repeal the Social Security earnings limit. Under current law, workers aged 65–69, can earn only up to $17,000 without losing out on their Social Security benefits. This ''earnings limit'' penalizes hard-working seniors by docking them $1 for every $3 of earnings over the limit. In fact, an older worker's entire Social Security benefit could be eliminated by the earnings limit if he or she earns more than $45,944. A few years ago, I worked successfully to increase the limit to $30,000 by 2002. But we can do better. Penalizing older workers sends the wrong message to those who choose to stay in the workforce beyond normal retirement age. And in today's tight labor market, we need to do a better job about recruiting and retaining good employees. In fact, in my state of Iowa, the jobless rate for December was 2.2 percent. That rate is even below the national jobless rate of 4.1 percent. We cannot afford to discourage older Americans who want to work from remaining in the labor market.

I am a strong supporter of efforts under way this year to repeal the earnings limit. Eliminating the penalty would help 800,000 older workers who now lose part or all of their benefits simply because they have the will and ability to stay on the job after 65. From my home State alone, many Iowans have contacted me in frustration over the earnings limit.

For the first time in years, I am confident we can get the job done once and for all. The proposal has overwhelming bipartisan support from Congress and the White House. We could see swift action on this commonsense proposal.

While fixing this inequity in the retirement system will give fair treatment to those ages 65-69 who have paid into the program during their entire working years, it will not address Social Security's long-term demographic challenges. When the baby boom generation comes on board, the revenue and benefit structure will not be able to sustain the obligations under current law. That is why I have worked with six of my Senate colleagues, Senators JUDD GREGG, BOB KERREY, JOHN BREAUX, FRED THOMPSON, CRAIG THOMAS, and CHUCK ROBB, to craft bipartisan Senate reform legislation. Our bill, the ''Bipartisan Social Security Reform Act'' S. 1383 is the only reform legislation which has been put forth in the Senate which would make the Social Security trust fund permanently solvent. I will continue to press ahead and work to build a consensus among our colleagues to save Social Security and achieve long-term solvency for generations to come.

By Mr. SCHUMER (for himself, Mr. MOYNIHAN, Mr. SANTORUM, Mr. SPECTER, Mr. BAYH, Mr. BROWNBACK, Mr. DURBIN, Ms. LANDRIEU, and Mr. STEVENS):

S. 2076. A bill to authorize the President to award a gold medal on behalf of the Congress to John Cardinal O'Connor, Archbishop of New York, in recognition of his accomplishments as a priest, a chaplain, and a humanitarian; to the Committee on Banking, Housing, and Urban Affairs.

LEGISLATION TO AUTHORIZE A CONGRESSIONAL GOLD MEDAL FOR JOHN CARDINAL O'CONNOR, ARCHBISHOP OF NEW YORK

• Mr. SCHUMER. Mr. President, it is a pleasure for me to rise alongside my distinguished colleagues Senators MOYNIHAN, SPECTER, SANTORUM, BAYH, BROWNBACK, DURBIN, LANDRIEU, and STEVENS, to honor the enormous contributions made by John Cardinal O'Connor to religion, humanity, international relations, and service to America, by bestowing upon him the Congressional Gold Medal.

I believe this simple gesture would be our opportunity, as members of Congress, as representatives of this nation, to thank his Eminence for the care, compassion, and spiritual guidance that he has provided to millions of people throughout his lifetime. The work he has done from the treasured St. Patrick's Cathedral has reinforced the traditional teaching and practices of the Roman Catholic church, and helped bring to life the spirit and mission of the Vatican.

Since being ordained 54 years ago, John Cardinal O'Connor has dedicated his life to the noblest of deeds, that of service. He has been an advocate of the poor, the sick, the elderly, and America's young children. He has heeded his country's call to service, serving first as a military chaplain, and rising, with distinction, to become Navy Chief Chaplain. He has served as an international ambassador, traveling the world over, Israel, Jordan, Haiti, Bosnia-Herzegovina, and Russia, as a messenger of peace, humanity, and freedom. Wherever war, oppression, and poverty have threatened to weaken the human spirit, he has been there—a tireless servant of the Roman Catholic church and as an American citizen.

With the recent celebration of his 80th birthday, and the prospects of his retirement growing, it is truly the proper time for America to pay tribute to John Cardinal O'Connor. Last week, the members of the House overwhelmingly supported similar legislation, introduced by Congressman FOSSELLA, by a 413 to 1 vote. It is my hope that this legislation will receive similar support here in the Senate, and that all of our colleagues will join us in this effort.•

By Mr. SANTORUM (for himself and Mr. COVERDELL):

S. 2077. A bill to amend the Internal Revenue Code of 1986 to allow non-itemizers a deduction for a portion of their charitable contributions; to the Committee on Finance.

THE CHARITABLE GIVING TAX RELIEF ACT

• Mr. SANTORUM. Mr. President, today, I am introducing the Charitable Giving Tax Relief Act along with my colleague Senator COVERDELL. This legislation will allow non-itemizers to deduct 50 percent of their charitable giving, after they exceed a cumulative total of $500 in annual donations.

As we approach another tax deadline, more than 84 million Americans cannot deduct any of their charitable contributions because they do not itemize their tax returns. In contrast, there are 34 million Americans who itemize and receive this benefit. In Pennsylvania, there are nearly 4 million taxpayers who do not itemize deductions while slightly more than 1.5 million taxpayers do itemize.

While Americans are already giving generously to charities making a significant positive impact in our communities, this legislation provides an incentive for additional giving and allows non-itemizers who typically have middle to lower middle incomes to also benefit from additional tax relief. In fact, non-itemizers earning less than $30,000 give the highest percentage of their household income to charity. It is estimated that restoring this tax relief provision which existed in the 1980's would encourage more than $3 billion of additional charitable giving a year. According to Price Waterhouse, the Charitable Giving Relief Act would result in $725 million in additional charitable giving in Pennsylvania alone over a five year period.

Representative PHILIP CRANE of Illinois has previously introduced identical bipartisan legislation, H.R. 1310, with 122 cosponsors in the House of Representatives. The legislation is also supported by a long list of nonprofit groups and the Independent Sector, a coalition of more than 700 nonprofits, foundations, and other charitable groups.

President Clinton in his FY2001 budget has included a provision which would allow non-itemizers to deduct 50 percent of their charitable contributions in excess of $1,000 for single filers and $2,000 for joint filers. The President's proposal would eventually lower the threshold to $500 in 2006 in a manner consistent with the Charitable Giving Tax Relief Act.

One important dimension of my involvement in promoting charitable efforts helping to revitalize our communities, empower individuals and families, and enhance educational opportunities is encouraging charitable giving. This legislation is a great opportunity to lower the tax burden on the many Americans who have not received any tax relief for their charitable contributions since 1986.

As Senate Co-Chair of the Congressional Empowerment Caucus with Senator LIEBERMAN and in my efforts with the Renewal Alliance, I am committed to helping further unleash the potential of charitable organizations and harness the generosity of Americans to improve the quality of life of all Americans. I look forward to working with my colleagues and the President to provide additional tax relief and incentives for charitable giving this year.

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

The text of the bill follows:

S. 2077

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 ''Charitable Giving Tax Relief Act''.

SEC. 2. DEDUCTION FOR PORTION OF CHARITABLE CONTRIBUTIONS TO BE ALLOWED TO INDIVIDUALS WHO DO NOT ITEMIZE DEDUCTIONS.

(a) IN GENERAL.—Section 170 of the Internal Revenue Code of 1986 (relating to charitable, etc., contributions and gifts) is amended by redesignating subsection (m) as subsection (n) and by inserting after subsection (l) the following new subsection:

''(m) DEDUCTION FOR INDIVIDUALS NOT ITEMIZING DEDUCTIONS.—In the case of an individual who does not itemize his deductions for the taxable year, there shall be taken into account as a direct charitable deduction under section 63 an amount equal to 50 percent of the excess of the amount allowable under subsection (a) for the taxable year over $500.''

(b) DIRECT CHARITABLE DEDUCTION.—

(1) IN GENERAL.—Subsection (b) of section 63 of such Code is amended by striking ''and'' at the end of paragraph (1), by striking the period at the end of paragraph (2) and inserting '', and'', and by adding at the end the following new paragraph:

''(3) the direct charitable deduction.''

(2) DEFINITION.—Section 63 of such Code is amended by redesignating subsection (g) as subsection (h) and by inserting after subsection (f) the following new subsection:

''(g) DIRECT CHARITABLE DEDUCTION.—For purposes of this section, the term 'direct charitable deduction' means that portion of the amount allowable under section 170(a) which is taken as a direct charitable deduction for the taxable year under section 170(m).''

(3) CONFORMING AMENDMENT.—Subsection (d) of section 63 of such Code is amended by striking ''and'' at the end of paragraph (1), by striking the period at the end of paragraph (2) and inserting '', and'', and by adding at the end the following new paragraph:

''(3) the direct charitable deduction.''

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

By Mr. BURNS:

S. 2079. A bill to facilitate the timely resolution of back-logged civil rights discrimination cases of the Department of Agriculture, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

THE USDA CIVIL RIGHTS RESOLUTION ACT OF 2000

● Mr. BURNS. Mr. President. I am pleased today to introduce a bill that is designed to clean up a terrible mess at the U.S. Department of Agriculture, dealing with civil rights.

Last year, a finding was made that the USDA had, for decades, been guilty of violating many of America's producer's civil rights. When these producers tried to take advantage of the programs offered by the USDA they were treated differently than their friends and neighbors.

Many cases have been pending for too long. At least one has been on the list for up to ten years. Due to USDA's inaction, Congress waived the statute of limitations on certain USDA discrimination cases, giving farmers until October 21, 2000, to file or re-file cases that allegedly occurred between 1981 through 1997. In addition to the cases that have been pending, that added another major backlog.

While we realize there is a massive backlog of cases to be dealt with, we feel Congress has made a good-faith effort to assist the Office of Civil Rights (OCR) in every way possible. We have written countless letters and met with Rosalind Gray, the Director of the OCR to discuss this issue. In addition, in 1998 the Senate included money in the agricultural appropriations bill, to deal with this back-log of cases.

However, despite numerous phone calls and letters, no progress has been made in resolving these cases. I have invited Department officials to come to Montana and speak with the civil rights complainants so that we may solve these cases more quickly. So far, I have not seen enough action and not nearly enough closure.

The horror stories about the treatment civil rights complainants have received from the USDA are numerous and unbelievable. These complaints are simply being ignored. The inadequacy of this process is adding insult to injury. These people are being put on hold while the USDA plods through their cases. Many have been forced to the brink. They don't even know if they can still make agriculture their livelihood should USDA finally decide in their favor. Operating costs alone are placing many producers at a disadvantage. Add to that, the costs associated with filing a complaint and you can see why many feel completely helpless, and hopeless.

I have constituents calling my staff at home because they are on their last leg. The OCR has continually ignored requests for information from my staff, or delayed sending pertinent information to these people. Those affected by these decisions cannot afford to waste more precious time listening to the USDA's excuses while they try to find a way to buy next month's food. Allowing these cases to go on for years and years is a travesty. How can these people get on with their life? The USDA has taken away their livelihood. Without equal treatment from the USDA they can't run their operations. Without a working farm, they have lost everything they had.

Secretary Glickman has stated publicly and repeatedly that the civil rights issue within the Department of Agriculture is an extremely high priority on his agenda. It should be. But still, I have seen very little action.

These constituents cannot get on with their lives until the USDA does take action. My bill will give the OCR 270 days to resolve the complaint after it has been investigated. If, after 270 days the complaint is not resolved, the complainant may petition the Civil Rights Division of the Department of Justice (DOJ). The DOJ shall then conduct a review and make a recommendation to the OCR within 30 days.

This law will also broaden the statute of limitations. As I said earlier, legislation passed by Congress waived the statute of limitations on certain USDA discrimination cases, giving farmers until October 21, 2000, to file or re-file cases that allegedly occurred between 1981 through 1997. However, I want to make sure that civil rights cases do not fall through the cracks of that waiver. If an act occurred prior to February 22, 1998, for example, that person could not file for discrimination. This legislation will cover that gap.

These cases must be resolved soon. These producers have suffered too much already. They cannot afford to wait any longer. We look forward to working with members of other states affected by this abuse of the civil rights program to resolve these complaints as quickly as possible.●

By Mrs. BOXER:

S. 2080. A bill to amend the Federal Food, Drug, and Cosmetic Act to require that food that contains a genetically engineered material, or that is produced with a genetically engineered material, must be labeled accordingly, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

THE GENETICALLY ENGINEERED FOOD RIGHT-TO-KNOW ACT

● Mrs. BOXER. Mr. President, today I am pleased to introduce the Genetically Engineered Food Right-to-Know Act. This legislation requires that all foods containing or produced with genetically engineered material bear a neutral label stating that: ''this product contains a genetically engineered material or was produced with a genetically engineered material.''

The bill adds this labeling requirement to the provisions of the Federal Food, Drug, and Cosmetic Act (FFDCA), the Federal Meat Inspection Act, and the Poultry Products Inspection Act which contain the general standards for labeling foods.

Recent polls have demonstrated that Americans want to know if they are eating genetically engineered food. A January 1999 Time magazine poll revealed that 81% of respondents wanted genetically engineered food to be labeled. A January 2000 MSNBC poll showed identical results.

This pressure has already led some companies not to use genetically engineered materials in their foods. Gerber and Heinz have said they will no longer use genetically engineered material in their baby food. Whole Foods and Wild Oats Supermarkets also have said they will use no genetically engineered material in their own products.

Great Britain, France, Germany, the Netherlands, Belgium, Luxembourg, Denmark, Sweden, Finland, Ireland, Spain, Austria, Italy, Portugal, Greece, New Zealand, and Japan already require genetically engineered food to be labeled.

If the U.S. wants to sell its genetically engineered food to these countries, it will have to label the food for foreign consumers. It is only fair that American consumers be given similar information.

Why do I feel it's important for consumers to know that their food is genetically engineered?

First, we don't know whether genetically engineered food is harmful or whether it is safe. However, scientists have raised concerns about genetically engineered food. These concerns include the risks of increased exposure to allergens, decreased nutritional value, increased toxicity and increased antibiotic resistance.

In addition, scientists have raised concerns about the ecological risks associated with genetically engineered food. Some of those risks include the destruction of species, cross pollination that breeds new weeds that are resistant to herbicides, and increases in pesticide use over the long-term.

Earlier this year, for example, researchers at Cornell University reported that Monarch butterflies were either killed or developed abnormally when eating milkweed dusted with the pollen of Bt-corn, a genetically engineered food.

Second, the Food and Drug Administration does not require pre-market health and safety testing of genetically engineered foods. Therefore, it is only fair that consumers know they are eating products that have not been tested.

Third, the Environmental Protection Agency and the Department of Agriculture do not require substantive environmental review of genetically engineered materials under their jurisdiction.

My Genetically Engineered Food Right-to-Know Act not only mandates labels, but does something even more important: it authorizes $5 million in grants to conduct studies into the health and environmental risks raised by genetically engineered food.

Specifically, it directs the Secretary of HHS to make grants to individuals, organizations and institutions to study risks like increased toxicity, increased allergenicity, negative effects on soil ecology and on the environment in general.

What is the extent of genetically engineered crops today?

Last year, 98.6 million acres in the U.S. were planted with genetically engineered crops. More than one-third of the U.S. soybean crop and one-quarter of corn were genetically engineered. This represents a 23-fold increase in genetically engineered crop production from just four years ago.

And waiting to come into the marketplace are more than 60 different genetically engineered crops—from apples and strawberries to potatoes and tomatoes.

Providing consumers with information about the foods they eat is hardly new.

For example, I was proud to be the author of the law to provide for the ''dolphin safe'' label on tuna. The label indicated that the tuna was harvested by methods that don't harm dolphins.

I was also proud to lead the fight in the Senate to make sure that chicken frozen as solid as a blowing ball could not be labeled fresh. At the time, USDA's position was that frozen chicken could be labeled ''fresh.''

In 1996, I succeeded in amending the Safe Drinking Water Act to require that drinking water providers give their consumers annual reports concerning the quality of their water.

Others in Congress led the fight to tell consumers whether their products contain artificial colors or sweeteners, preservatives, additives, and whether they are from concentrate. I supported those labels as well.

Food manufacturers also label their products with information that is of little value to consumers. Certain brands of pretzels, for example, bear a label which states that the manufacturer is a ''Member of the Snack Food Association: An International Trade Association.''

I don't think this is information consumers are clamoring for, yet the manufacturer is willing to go through the trouble of putting it on the bag.

My legislation builds on the existing food labeling system, and would be simple to implement. It would require that all foods containing or made with genetically engineered foods be labeled with this information: ''this product contains a genetically engineered material or was produced with a genetically engineered material.''

For example, corn flakes made with genetically engineered corn would be a ''product that contains'' genetically engineered material. To take another example, milk from a cow treated with genetically engineered bovine growth hormone would be a product ''produced with'' genetically engineered material.

Specifically, my bill requires that food that contains or was produced with genetically engineered material be labeled at each stage of the food production process—from seed company to farmer to manufacturer to retailer. The labeling requirement in my bill, however, does not to apply to drugs or to food sold in restaurants, bakeries, and other similar establishments.

Genetically engineered material is defined under the bill as material that ''has been altered at the molecular or cellular level by means that are not possible under natural conditions or processes.'' Food developed through traditional processes such as cross-breeding is not considered to be genetically engineered, and the legislation's labeling requirement would not apply to foods produced in that way.

Under the bill, persons need not label food if they obtain a written guaranty from the party from whom they received the food that the food does not contain and was not produced with genetically engineered material. Persons who obtain a valid guaranty are not subject to penalties under the bill if they are later found to have failed to label food that contains genetically engineered material.

For example, a farmer who plants genetically engineered corn must label that corn. Each person who then buys and then sells that corn, or food derived from it, will also be required to label it as genetically engineered.

Conversely, farmers who obtain a guaranty that the corn they are planting is not genetically engineered may issue a guaranty to purchasers that their corn is not genetically engineered. The purchaser then would not have to label that corn or product made with that corn.

If the corn or food is later found to have contained or been produced with genetically engineered material but was not labeled accordingly, the purchaser would not be subject to penalties under the bill.

This guaranty system is used today to enforce provisions of existing law concerning the distribution of adulterated or mislabeled foods. The system is much less expensive than a system which would require food to be tested at every phase of the food production process.

Failure to label food that contains or was produced with genetically engineered material carries a civil penalty of up to $1,000 amount for each violation.

Importantly, the bill provides that if a party fraudulently warrants that a product is not genetically engineered, no party further down the chain of custody may be held liable for mislabeling. This provision is particularly meant to protect small farmers from the possibility that their suppliers would by contract provide that any liability for mislabeling be borne by the farmer regardless of the suppliers' own actions.

The bill also provides another protection for farmers. Under the bill, a farmer who plants a non-genetically engineered crop, but whose crop came to contain genetically engineered material from natural causes such as wind carrying pollen from a genetically engineered plant is not subject to penalties under the bill. This is the case so long as the farmer did not intend or did not negligently permit this to occur.

And, finally, the bill directs the Secretary of HHS to make grants to study the possible health and environmental risks associated with genetically engineered foods. The bill authorizes $5 million for this purpose.

In closing, Mr. President, during the recent negotiations on the Biosafety Protocol, it was the United States' negotiating position that international shipments of seeds, grains and plants that may contain genetically engineered material be labeled accordingly.

If the United States took the position that it is appropriate to provide this information to its trading partners, shouldn't we make similar information available to American consumers?

I am hopeful that my House and Senate colleagues can act quickly to ensure the passage of my legislation to give American families the right-to-know whether their food contains or was produced with genetically engineered material.

I ask that the text of my legislation be printed in the RECORD.

The text of the legislation follows:

S. 2080

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 ''Genetically Engineered Food Right-to-Know Act''.

SEC. 2. FINDINGS.

Congress finds the following:

(1) In 1999, 98,600,000 acres in the United States were planted with genetically engineered crops, and more than ⅓ of the soybean crop, and ¼ of the corn crop, in the United States was genetically engineered.

(2) The process of genetically engineering foods results in the material change of such foods.

(3) The health and environmental effects of genetically engineered foods are not yet known.

(4) Individuals in the United States have the right to know whether food contains or has been produced with genetically engineered material.

(5) Federal law gives individuals in the United States the right to know whether food contains artificial colors and flavors, chemical preservatives, and artificial sweeteners by requiring the labeling of such food.

(6) Requirements that genetically engineered food be labeled as genetically engineered would increase consumer knowledge about, and consumer control over consumption of, genetically engineered food.

(7) Genetically engineered material can be detected in food at levels as low as 0.1 percent by reasonably available technology.

SEC. 3. LABELING REGARDING GENETICALLY ENGINEERED MATERIAL; AMENDMENTS TO FEDERAL FOOD, DRUG, AND COSMETIC ACT.

(a) IN GENERAL.—Section 403 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 343) is amended by adding at the end the following paragraph:

''(t)(1) If it contains a genetically engineered material, or was produced with a genetically engineered material, unless it bears a label (or labeling, in the case of a raw agricultural commodity) that provides notices in accordance with each of the following requirements:

''(A) The label or labeling bears the following notice: 'GENETICALLY ENGINEERED'.

''(B) The label or labeling bears the following notice: 'THIS PRODUCT CONTAINS A GENETICALLY ENGINEERED MATERIAL, OR WAS PRODUCED WITH A GENETICALLY ENGINEERED MATERIAL'.

''(C) The notice required in clause (A) immediately precedes the notice required in clause (B) and the type for the notice required in clause (A) is not less than twice the size of the type for the notice required in clause (B).

''(D) The notice required in clause (B) is the same size as would be required if the notice provided nutrition information that is required in paragraph (q)(1).

''(E) The notices required in clauses (A) and (B) are clearly legible and conspicuous.

''(2) This paragraph does not apply to food that—

''(A) is served in restaurants or other similar eating establishments, such as cafeterias and carryouts;

''(B) is a medical food as defined in section 5(b) of the Orphan Drug Act; or

''(C) was grown on a tree that was planted before the date of enactment of the Genetically Engineered Food Right-to-Know Act, in a case in which the producer of the food does not know if the food contains a genetically engineered material, or was produced with a genetically engineered material.

''(3) In this paragraph:

''(A) The term 'genetically engineered material' means material derived from any part of a genetically engineered organism, without regard to whether the altered molecular or cellular characteristics of the organism are detectable in the material.

''(B) The term 'genetically engineered organism' means—

''(i) an organism that has been altered at the molecular or cellular level by means that are not possible under natural conditions or processes (including recombinant DNA and RNA techniques, cell fusion, microencapsulation, macroencapsulation, gene deletion and doubling, introduction of a foreign gene, and a process that changes the positions of genes), other than a means consisting exclusively of breeding, conjugation, fermentation, hybridization, in vitro fertilization, or tissue culture; and

''(ii) an organism made through sexual or asexual reproduction, or both, involving an organism described in subclause (i), if possessing any of the altered molecular or cellular characteristics of the organism so described.

''(C) The term 'produced with a genetically engineered material', used with respect to a food, means a food if—

''(i) the organism from which the food is derived has been injected or otherwise treated with a genetically engineered material (except that the use of manure as a fertilizer for raw agricultural commodities may not be construed to be production with a genetically engineered material);

''(ii) the animal from which the food is derived has been fed genetically engineered material; or

''(iii) the food contains an ingredient that is a food to which subclause (i) or (ii) applies.''.

(b) GUARANTY.—

(1) IN GENERAL.—Section 303(d) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 333(d)) is amended—

(A) by striking ''(d)'' and inserting ''(d)(1)''; and

(B) by adding at the end the following paragraph:

''(2)(A) No person shall be subject to the penalties of subsection (a)(1) or (h) for a violation of section 301(a), 301(b), or 301(c) involving food that is misbranded within the meaning of section 403(t) if such person (referred to in this paragraph as the 'recipient') establishes a guaranty or undertaking that—

''(i) is signed by, and contains the name and address of, a person residing in the United States from whom the recipient received in good faith the food (including the receipt of seeds to grow raw agricultural commodities); and

''(ii) contains a statement to the effect that the food does not contain a genetically engineered material or was not produced with a genetically engineered material.

''(B) In the case of a recipient who, with respect to a food, establishes a guaranty or undertaking in accordance with subparagraph (A), the exclusion under such subparagraph from being subject to penalties applies to the recipient without regard to the manner in which the recipient uses the food, including whether the recipient is—

''(i) processing the food;

''(ii) using the food as an ingredient in a food product;

''(iii) repacking the food; or

''(iv) growing, raising, or otherwise producing the food.

''(C) No person may avoid responsibility or liability for a violation of section 301(a), 301(b), or 301(c) involving food that is misbranded within the meaning of section 403(t) by entering into a contract or other agreement that specifies that another person shall bear such responsibility or liability, except that a recipient may require a guaranty or undertaking as described in this subsection.

''(D) In this paragraph, the terms 'genetically engineered material' and 'produced with a genetically engineered material' have the meanings given the terms in section 403(t).''.

(2) FALSE GUARANTY.—Section 301(h) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 331(h)) is amended by inserting ''or 303(d)(2)'' before '', which guaranty or undertaking is false'' the first place it appears.

(c) UNINTENDED CONTAMINATION.—Section 303(d) of the Federal Food, Drug, and Cosmetic Act, as amended by subsection (b)(1), is further amended by adding at the end the following paragraph:

''(3)(A) No person shall be subject to the penalties of subsection (a)(1) or (h) for a violation of section 301(a), 301(b), or 301(c) involving food that is misbranded within the meaning of section 403(t) if—

''(i) such person is an agricultural producer and the violation occurs because food that is grown, raised, or otherwise produced by such producer, which food does not contain a genetically engineered material and was not produced with a genetically engineered material, is contaminated with a food that contains a genetically engineered material or was produced with a genetically engineered material (including contamination by mingling the 2 foods); and

''(ii) such contamination is not intended by the agricultural producer.

''(B) Subparagraph (A) does not apply to an agricultural producer to the extent that the contamination occurs as a result of the negligence of the producer.''.

(d) CIVIL PENALTIES.—Section 303 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 333) is amended by adding at the end the following subsection:

''(h)(1) With respect to a violation of section 301(a), 301(b), or 301(c) involving food that is misbranded within the meaning of section 403(t), any person engaging in such a violation shall be liable to the United States for a civil penalty in an amount not to exceed $1,000 for each such violation.

''(2) Paragraphs (3) through (5) of subsection (g) apply with respect to a civil penalty assessed under paragraph (1) to the same extent and in the same manner as such paragraphs (3) through (5) apply with respect to a civil penalty assessed under paragraph (1) or (2) of subsection (g).''.

SEC. 4. GRANTS FOR RESEARCH ON GENETICALLY ENGINEERED FOOD.

Chapter IX of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 391 et seq.) is amended by adding at the end the following:

''SEC. 908. GRANTS FOR RESEARCH ON GENETICALLY ENGINEERED FOOD.

''(a) IN GENERAL.—The Secretary may make grants to appropriate individuals, organizations, and institutions to conduct research into the public health and environmental risks associated with genetically engineered materials, food that contains a genetically engineered material, and food that is produced with a genetically engineered material, including risks related to—

''(1) increased allergenicity;

''(2) increased toxicity;

''(3) cross-pollination between genetically engineered materials and materials that are not genetically engineered materials; and

''(4) interference with the soil ecosystem and other impacts on the ecosystem.

''(b) AUTHORIZATION OF APPROPRIATIONS.—

''(1) IN GENERAL.—There is authorized to be appropriated $5,000,000 for fiscal year 2001 to carry out the objectives of this section.

''(2) AVAILABILITY.—Any sums appropriated under the authorization contained in this subsection shall remain available, without fiscal year limitation, until expended.

''(c) DEFINITIONS.—The terms 'genetically engineered material' and 'produced with a genetically engineered material' have the meanings given the terms in section 403(t)(3) of the Federal Food, Drug, and Cosmetic Act.''.

SEC. 5. CONFORMING AMENDMENTS.

(a) Section 1(n) of Public Law 90–201 is amended—

(1) in paragraph (11), by striking ''or'' at the end;

(2) in paragraph (12), by striking the period at the end and inserting ''; or''; and

(3) by adding at the end the following:

''(13) if—

''(A) it contains a genetically engineered material, or was produced with a genetically engineered material; and

''(B)(i) it does not bear a label or labeling, as appropriate, that provides the notices required under the terms and conditions of section 403(t) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 343(t)); or

''(ii) it is the subject of a false guaranty or undertaking,

subject to the terms and conditions of section 303(d) of that Act (21 U.S.C. 333(d)) and subject to the penalties described in section 303(h) of that Act (21 U.S.C. 333(h)) and remedies available under this Act.''.

(b) Section 4(h) of Public Law 85–172 is amended—

(1) in paragraph (11), by striking ''or'' at the end;

(2) in paragraph (12), by striking the period at the end and inserting ''; or''; and

(3) by adding at the end the following:

''(13) if—

''(A) it contains a genetically engineered material, or was produced with a genetically engineered material; and

''(B)(i) it does not bear a label or labeling, as appropriate, that provides the notices required under the terms and conditions of section 403(t) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 343(t)); or

''(ii) it is the subject of a false guaranty or undertaking,

subject to the terms and conditions of section 303(d) of that Act (21 U.S.C. 333(d)) and subject to the penalties described in section 303(h) of that Act (21 U.S.C. 333(h)) and remedies available under this Act.''.

SEC. 6. EFFECTIVE DATE.

This Act and the amendments made by this Act take effect 180 days after the date of enactment of this Act.●

By Mr. DEWINE (for himself, Mr. WARNER, and Mr. ROBB):

S. 2082. A bill to establish a program to award grants to improve and maintain sites honoring Presidents of the United States; to the Committee on Energy and Natural Resources.

PRESIDENTIAL SITES IMPROVEMENT ACT OF 2000

Mr. DEWINE. Mr. President, I rise today to honor not only the birthday of our great nation's first president, George Washington, but all presidents who followed in his foot steps. I am introducing the Presidential Sites Improvement Act of 2000, which would create a new and innovative partnership with public and private entities to preserve and maintain Presidential birthplaces, homes, memorials, and tombs. Our Presidents have contributed so much to our country, and we have much to learn from them. It is fitting that we recognize their contributions as leaders of our country.

Mr. President, there are numerous sites across the nation that pay tribute to our nation's chief executives, but the majority of these sites are not owned by the National Park Service. This means that these sites generally do not receive federal support. These sites must rely on donations, state and local assistance, and private endowments to pay for staff, maintenance, and restoration projects. Some of these sites have large endowments for operation expenses. Unfortunately, many other sites have a very difficult time making ends meet. In fact, many of these sites delay necessary capital improvement projects because site managers simply don't have the resources to pay for them. Over time, maintenance neglect will cause these historic sites to slowly fall apart.

I have visited many of the Presidential historic sites throughout my home state of Ohio, a state that has been the home of eight presidents. It is disturbing to see at the Ulysses S. Grant birthplace the discoloration throughout the house and falling plaster because of water damage. At the home of President Warren Harding, the famous front porch where then candidate Harding gave his campaign speeches actually began to pull away from the house. Fortunately, we were able to obtain the funding to prevent these two historic treasures from deteriorating further. However, by providing some federal assistance for maintenance projects today, we can help prevent larger maintenance problems tomorrow.

Mr. President, these Presidential sites are far too important to let them slowly decay. My legislation would authorize grants, administered by the National Park Service, for maintenance and improvement projects on presidential sites that are not federally owned or managed. A portion of the funds would be set aside for sites that are in need of emergency assistance. To administer this new program, this legislation would establish a five member committee, including the Director of the National Park Service, a member of the Trust for Historic Preservation, and a state historic preservation officer. This committee would make grant recommendations to the Secretary of the Interior. Each grant would require that half of the funds come from non-federal sources. Up to $5 million would be made available annually.

With this legislation, we can do more than just set one day aside to honor our country's dedicated leaders. We can make a lasting commitment to preserve their memory and contributions for generations to come. Our children and grandchildren should have the opportunity to understand the richness of our country's history. If we do not make efforts to maintain these Presidential sites, we will lose these treasures forever. The funds given to these sites would be a great tribute to our nation's past and a lasting asset to our nation's future.

Our Presidents have shaped this country, so it is fitting that we recognize their contributions as leaders. I invite my colleagues to join me, along with my colleagues from Virginia, Senators WARNER and ROBB, in cosponsoring this legislation.

Mr. President, I ask unanimous consent that the legislation be printed in the RECORD.

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

S. 2082

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 ''Presidential Sites Improvement Act of 2000''.

SEC. 2. FINDINGS.

Congress finds that—

(1) there are many sites honoring Presidents located throughout the United States, including Presidential birthplaces, homes, museums, burial sites, and tombs;

(2) most of the sites are owned, operated, and maintained by non-Federal entities such as State and local agencies, family foundations, colleges and universities, libraries, historical societies, historic preservation organizations, and other nonprofit organizations;

(3) Presidential sites are often expensive to maintain;

(4) many Presidential sites are in need of capital, technological, and interpretive display improvements for which funding is insufficient or unavailable; and

(5) to promote understanding of the history of the United States by recognizing and preserving historic sites linked to Presidents of the United States, the Federal Government should provide grants for the maintenance and improvement of Presidential sites.

SEC. 3. DEFINITIONS.

In this Act:

(1) GRANT COMMISSION.—The term ''Grant Commission'' means the Presidential Site Grant Commission established by section 4(d).

(2) PRESIDENTIAL SITE.—The term ''Presidential site'' means a Presidentially-related site of national significance that is—

(A) managed, maintained, and operated for and is accessible to, the public; and

(B) owned or operated by—

(i) a State; or

(ii) a private institution, organization, or person.

(3) SECRETARY.—The term ''Secretary'' means the Secretary of the Interior, acting through the Director of the National Park Service.

SEC. 4. GRANTS FOR PRESIDENTIAL SITES.

(a) IN GENERAL.—The Secretary shall award grants for major maintenance and improvement projects at Presidential sites to owners or operators of Presidential sites in accordance with this section.

(b) USE OF GRANT FUNDS.—

(1) IN GENERAL.—A grant awarded under this section may be used for—

(A) repairs or capital improvements at a Presidential site (including new construction for necessary modernization) such as—

(i) installation or repair of heating or air conditioning systems, security systems, or electric service; or

(ii) modifications at a Presidential site to achieve compliance with requirements under titles II and III of the Americans with Disabilities Act of 1990 (42 U.S.C. 12131 et seq.); and

(B) interpretive improvements to enhance public understanding and enjoyment of a Presidential site.

(2) ALLOCATION OF FUNDS.—

(A) IN GENERAL.—Of the funds made available to award grants under this Act—

(i) 15 percent shall be used for emergency projects, as determined by the Secretary;

(ii) 65 percent shall be used for grants for Presidential sites with—

(I) a 3-year average annual operating budget of less than $700,000 (not including the amount of any grant received under this section); and

(II) an endowment in an amount that is less than 3 times the annual operating budget of the site; and

(iii) 20 percent shall be used for grants for Presidential sites with—

(I) an annual operating budget of $700,000 or more (not including the amount of any grant received under this section); and

(II) an endowment in an amount that is equal to or more than 3 times the annual operating budget of the site.

(B) UNEXPENDED FUNDS.—If any funds allocated for a category of projects described in subparagraph (A) are unexpended, the Secretary may use the funds to award grants for another category of projects described in that subparagraph.

(c) APPLICATION AND AWARD PROCEDURE.—

(1) IN GENERAL.—Not later than a date to be determined by the Secretary, an owner or operator of a Presidential site may submit to the Secretary an application for a grant under this section.

(2) INVOLVEMENT OF GRANT COMMISSION.—

(A) IN GENERAL.—The Secretary shall forward each application received under paragraph (1) to the Grant Commission.

(B) CONSIDERATION BY GRANT COMMISSION.—Not later than 60 days after receiving an application from the Secretary under subparagraph (A), the Grant Commission shall return the application to the Secretary a recommendation of whether the proposed project should be awarded a Presidential site grant.

(C) RECOMMENDATION OF GRANT COMMISSION.—In making a decision to award a Presidential site grant under this section, the Secretary shall take into consideration any recommendation of the Grant Commission.

(3) AWARD.—Not later than 180 days after receiving an application for a Presidential site grant under paragraph (1), the Secretary shall—

(A) award a Presidential site grant to the applicant; or

(B) notify the applicant, in writing, of the decision of the Secretary not to award a Presidential site grant.

(4) MATCHING REQUIREMENTS.—

(A) IN GENERAL.—The Federal share of the cost of a project at a Presidential site for which a grant is awarded under this section shall not exceed 50 percent.

(B) NON-FEDERAL SHARE.—The non-Federal share of the cost of a project at a Presidential site for which a grant is awarded under this section may be provided in cash or in kind.

(d) PRESIDENTIAL SITE GRANT COMMISSION.—

(1) IN GENERAL.—There is established the Presidential Site Grant Commission.

(2) COMPOSITION.—The Grant Commission shall be composed of—

(A) the Director of the National Park Service; and

(B) 4 members appointed by the Secretary as follows:

(i) A State historic preservation officer.

(ii) A representative of the National Trust for Historic Preservation.

(iii) A representative of a site described in subsection (b)(2)(A)(ii).

(iv) A representative of a site described in subsection (b)(2)(A)(iii).

(3) TERM.—A member of the Grant Commission shall serve a term of 2 years.

(4) DUTIES.—The Grant Commission shall—

(A) review applications for Presidential site grants received under subsection (c); and

(B) recommend to the Secretary projects for which Presidential site grants should be awarded.

(5) INELIGIBILITY OF SITES DURING TERM OF REPRESENTATIVE.—A site described in clause (iii) or (iv) of paragraph (2)(B) shall be ineligible for a grant under this Act during the 2-year period in which a representative of the site serves on the Grant Commission.

(6) NONAPPLICABILITY OF FACA.—The Grant Commission shall not be subject to the Federal Advisory Committee Act (5 U.S.C. App.).

(e) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to carry out this Act $5,000,000 for each of fiscal years 2001 through 2005, to remain available until expended.

Mr. ROBB. Mr. President, I rise today to join my colleagues Senators DEWINE and WARNER to introduce a bill aimed at preserving an important part of our national heritage. The Presidential Sites Improvement Act will help preserve and protect some of our nation's greatest historical treasures, homes and other places close to the lives of U.S. Presidents. Mr. President, the Commonwealth of Virginia is the birthplace and home of some of our most illustrious presidents. We have honored those Presidents by preserving their homes, and we honor our history by maintaining those homes and using them to educate and remind ourselves of what has gone before. Mount Vernon, Monticello, and Montpelier are famous for providing historic perspective on what the nation was like during the years when their owners served our country.

Not all Presidential homes are as grand as Mount Vernon, nor were all Presidents as well remembered and honored as George Washington. But each President has an important place in American history, and their homes and other sites related to their lives, remain an important part of our nation's story.

Many of these sites are owned by private citizens, small community organizations, universities, and historical societies. These organizations don't always have the funds available to keep the sites in good repair, provide fire protection, handicap access, and develop interpretive displays that teach our nation's history. The Presidential Sites Improvement Act is aimed primarily at those sites. We want to lend a hand to those local organizations and individuals who work to preserve the story of individual Presidents in order to preserve the story of America's growth, and America's greatness.

Mr. President, I also want to thank each of these organizations for preserving our country's history, and for providing our generation and future generations with information on the backgrounds and influences that tie each President to his time in history, and his place in the national mosaic of our great democracy.

I am pleased to be an original sponsor of this bill, and I hope the Senate will join us in supporting this legislation, and moving it to quick passage.

By Mr. ROBB (for himself, Mr. MOYNIHAN, Mr. L. CHAFEE, Mr. DODD, Mr. KERRY, Mr. LAUTENBERG, Mr. LIEBERMAN, Ms. MIKULSKI, Mr. SARBANES, Mr. SCHUMER, and Mr. WARNER):

S. 2083. A bill to amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income, and for other purposes; to the Committee on Finance.

COMMUTER BENEFITS EQUITY ACT OF 2000

● Mr. ROBB. Mr. President, today with Senator MOYNIHAN I introduce legislation that will continue our fight on urban sprawl by encouraging the use of public transportation. The Commuter Benefits Equity Act of 2000 increases the tax exemption for transit and van passes to the same level as parking. Currently, we allow employers to provide up to $175 a month in tax-free parking benefits, but only $65 a month for transit. This makes no sense when our goal is to reduce the amount of traffic on our highways.

The Commuter Benefits Equity Act of 2000 raises the limit on transit and van passes up to the current limit for parking passes, $175 a month. Both of these benefits will then be adjusted for inflation annually. To ensure that federal employees can also take advantage of this benefit, the bill also eliminates an outdated provision that currently precludes an employee from cashing out his employer-provided parking pass and using an employer-provided transit pass instead. It is important that federal employees have the same access to public transportation benefits as do private sector employees.

While this is but one step towards dealing with traffic congestion and the more comprehensive problem of sprawl, it is an important one. I will continue to push for sensible legislation, like this bill, that continues to improve our quality of life.●

● Mr. MOYNIHAN. Mr. President, I wish to say a few words about the Commuter Benefits Equity Act of 2000, which Senator ROBB introduced today. I am proud to join Senators SCHUMER, LAUTENBERG, LIEBERMAN, DODD, CHAFEE, MIKULSKI, WARNER, KERRY, and SARBANES as a cosponsor of this legislation, which will provide substantial tax savings to American workers and move commuters out of their cars, off our congested highways, and onto mass transportation systems.

The Commuter Benefits Equity Act of 2000 represents the latest in a decade-long series of Federal surface transportation policy reforms that began with the Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA). Instead of building highways irrespective of need or economic justification, we have, since ISTEA, turned our focus to improving the mobility of Americans while reversing some of the environmental degradation caused by highway congestion. We have made great progress and built formidable constituencies for balanced transportation investments, but arguments over Federal transportation priorities extend back to Alexander Hamilton and Thomas Jefferson. In short, we must remain vigilant.

Under current law, employers may permit employees to set aside up to $65 of their monthly pre-tax salary to pay for commuting costs. This benefit, known as the transit/vanpool ''qualified transportation fringe,'' excludes up to $780 of a worker's annual salary from Federal income taxes and reduces employer payroll taxes while encouraging mass transit usage. If employers prefer, they may choose to offer the benefit in addition to an employee's salary. Under this system, workers receive a Federal tax-free benefit of up to $780 per year, which employers may provide at a far lower cost than a commensurate salary increase.

These are sensible measures that promote environmentally sound commuting practices, and reward working Americans. However, a similar benefit exists for employer-provided parking spaces with a monthly cap of $175 per month. For many commuters whose companies offer both the transit/vanpool and parking benefits, driving to work can be significantly cheaper. With this bill, my colleagues and I are stating that the Federal government should, at minimum, treat transit commuters and those who drive to work equally. Our proposal is to raise the cap on the transit/vanpool benefit to $175.

A second feature of the bill expands the availability of the transit/vanpool benefit to many Federal employees who are precluded from using it because of Federal employee compensation law. Specifically, under current law Federal employees may not ''cash-out'' their parking space benefit in exchange for either taxable income or the tax-free transit and vanpool benefit. This section of the bill permits Federal employees to enjoy the same benefits as their private sector counterparts.

I believe that this bill is long overdue. Federal tax policy should not encourage people to drive to work, and Federal employees should not be prohibited from enjoying the same tax benefits as other working Americans. In passing this bill, we can institute a measure of fairness into both Federal tax policy and Federal employee compensation. In addition, we can reduce automobile congestion and air pollution from our highways.●

By Mr. LUGAR:

S. 2084. A bill to amend the Internal Revenue Code of 1986 to increase the amount of the charitable deduction allowable for contributions of food inventory, and for other purposes; to the Committee on Finance.

THE HUNGER RELIEF TAX INCENTIVE ACT

Mr. LUGAR. Mr. President, I rise today to introduce the Hunger Relief Tax Incentive Act. The United States is experiencing one of the greatest economic expansions in our nation's history. Our country is in the enviable position of experiencing both strong growth and record low unemployment and inflation.

Unfortunately, some families have not shared in this rising economic tide. Last year, America's Second Harvest food banks, our nation's largest hunger relief network, provided food assistance to 26 million needy people.

Food banks and other charities are finding it increasingly difficult to meet all of the demand for food assistance. Nearly 1 million needy and hungry people were turned away from food banks last year for a lack of food, according to Second Harvest. Statistics by the United States Department of Agriculture show that up to 96 billion pounds of food goes to waste each year in the United States. If a small percentage of that food could be captured and directed to food banks, significantly more food would be available to those in need.

In the past, food banks have gained donations from the inefficiencies of manufacturing. Producing blemished product or manufacturing too much merchandise has provided charities with a steady flow of donations. However, technology has made businesses and manufacturers significantly more efficient. Although beneficial to the company's bottom-line, donations have lessened as a result. Furthermore, the advent of a seconds market, including dollar and value stores, has created additional demand for these over-produced or cosmetically flawed products, placing another strain on this source of food donations.

As Chairman of the Senate Agriculture Committee, I realize the important assistance provided through federal nutrition programs. During the debate on welfare reform, I fought for our nation's school lunch program, opposing the block granting of such funds in order to ensure that low income children received at least one nutritious meal a day. I also fought successfully to maintain food stamps as an entitlement to ensure access to nutritious food for the nation's poor. In 1997, Congressman Lee Hamilton and I sponsored and passed legislation that gave charities that serve the poor preferential access to surplus federal property. The Hunger Relief Tax Incentive bill I am introducing today will complement these efforts and spur private donations of food products to food banks and soup kitchens around the country.

Under current tax law, when a corporation donates food to a food bank, it is eligible to receive a ''special rule'' tax deduction. Congress created the ''special rule'' deduction in the Tax Reform Act of 1976 to provide a special incentive for the donation of food to charities that serve the poor. The ''special rule'' deduction allows a company to deduct the cost (or basis) of the donated product and up to ½ the mark-up of the product's fair market value. This deduction is capped to not exceed twice the cost basis.

Unfortunately, when the ''special rule'' deduction is applied to most donations, companies have found that they do not even recoup their actual production costs. Moreover, current tax law limits the ''special rule'' deduction to corporations, thus disallowing farmers, ranchers, small businesses and restaurant owners from receiving the same tax benefits afforded to corporate donors.

The Hunger Relief Tax Incentive Act will encourage additional food donations with three changes to our current law. First, this bill will extend these favorable tax incentives now afforded only to corporate donors of food to all business taxpayers. That means farmers, ranchers, small business and restaurant owners will benefit through tax incentives for their donations of food to hungry people in their own community.

Second, this legislation will enlarge the tax deduction for donated food to the fair market value of the product, not to exceed twice the product's cost (basis). Although most companies will continue to recoup less than the entire cost of production, the enhanced deduction from the donation and the resulting heightened good-will makes donating food a more economically sound proposition.

Lastly, this bill will codify the Tax Court ruling in ''Lucky Stores, Inc. v. IRS''. In that case, the Court upheld the right of the taxpayer to determine the fair market value of donated food, rather than the IRS. I agree that taxpayers are in the best position to determine the appropriate fair market value of these products.

Mr. President, the Hunger Relief Tax Incentive Act will help in our battle to feed needy Americans and I urge my colleagues to support this measure.

By Mr. LUGAR (for himself, Mr. GREGG, and Mr. BREAUX):

S. 2085. A bill to amend title II of the Social Security Act and the Internal Revenue Code of 1986 to provide incentives for older Americans to remain in the workforce beyond the age of eligibility for full Social Security benefits; to the Committee on Finance.

THE RETIRED AMERICANS RIGHT OF EMPLOYMENT ACT I

S. 2086. A bill to amend title II of the Social Security and the Internal Revenue Code of 1986 to provide incentives for older Americans to remain in the workforce beyond the age of eligibility

for full Social Security benefits; to the Committee on Finance.

THE RETIRED AMERICANS RIGHT OF EMPLOYMENT ACT II

Mr. LUGAR. Mr. President, I rise today with my colleagues, Senators GREGG and BREAUX, to introduce two pieces of bipartisan legislation intended to encourage older Americans to remain in the workforce. Today more individuals wish to work and are capable of working beyond retirement age. Yet our laws discourage such behavior. Our policies should provide productive older Americans with incentives for staying in the workforce, paying taxes, and strengthening our economy and Social Security System.

The American economy, its workforce, and ensuing retirement patterns have all changed dramatically since Congress passed the Social Security Act over sixty years ago. In 1935, when the Social Security retirement age was set at age 65, most workers were employed in physically demanding jobs in either the manufacturing or agricultural sectors. The physical strain of work and the resulting health problems made it difficult for individuals to continue to labor past the age of 65. Furthermore, most individuals were not expected to live much beyond the age of retirement. The life expectancy of individuals born in 1935 was only 61 years.

Today's economy and workforce differs greatly from the industrial one that Social Security was designed to augment. The current American employment base is mostly service and technology driven. These sectors do not take as much of a physical toll on workers. Compared with the 1950's that witnessed 20 percent of the workforce in physically taxing jobs, today those figures are closer to 7 percent.

The health and life expectancy of older Americans also has improved dramatically since Social Security was enacted. In the past decade, the rate of disability among older Americans has been falling nearly three times as fast as the previous eight decades. Older Americans are living longer and healthier as a result of improvements in medicine and treatment. According to Frank Williams, a professor of medicine at the University of Rochester, the approaching trend for older Americans will be to experience a longer ''health span'' during their retirement years and a brief acute illness before death, rather than years of costly, chronic disability. Other studies have supported these findings. This suggests that older Americans have the physical abilities to continue to work beyond retirement age if they so choose.

Unfortunately, laws remain on the books that are designed to penalize older Americans for staying in the workforce past retirement age. We cannot afford to discourage older Americans from working. As our economy grows and the baby-boomers approach retirement, productive workers will be scarce. Tapping into the pool of experienced older Americans will be important to continue to improve our economy and standard of living.

The two bills I am introducing today each make four changes to our laws in an effort to encourage older Americans to remain in the workforce. The most significant disincentive for working past retirement age is the Social Security earnings test and both bills I have introduced would eliminate it. In 2000, the earnings test provides that recipients under age 65 may earn up to $10,080 a year in wages or self-employment income without having their Social Security benefits affected. Those aged 65–69 can earn up to $17,000 a year. For earnings above these amounts, recipients under age 65 lose $1 of benefits for each $2 of earnings, and those aged 65–69 lose $1 in benefits for each $3 of earnings.

The earnings test was established during a time when our nation pushed older employees out of the workforce in order to make room for a younger generation. Our economy is in need of all productive workers, including the growing pool of experienced older Americans. The antiquated Social Security earnings test remains an onerous work disincentive for older Americans and it should be eliminated. The elimination of the earnings test was one of the recommendations contained in the final report of the 21st Century National Commission on Retirement Policy.

The second provision contained in both pieces of legislation would change the Social Security benefit formula to include all earnings years in the calculation of an individual's benefit, including those that occur after retirement. Under current law, the Social Security Administration determines an individual's retirement benefit by using the average of the top 35 earnings years prior to an individual's eligibility age. For most people, retirement eligibility occurs at age 62. This means that for most Americans, those earnings that occur after age 62 are not accounted for in an individual's benefit calculation. This anomaly in the law provides a disincentive to work past retirement age. Our two bills would address this by including all earnings years in the benefit formula. Retirees will be rewarded through a higher benefit for continuing to work and pay taxes.

The third provision would make adjustments to the benefit formula for those who retire early and those who delay retirement. The 21st Century National Commission on Retirement Policy recommends adjustments to the early retirement benefit level and the delayed retirement credit to reflect more accurately the value of extra taxes paid if retirement is delayed. Actuarial studies have found that the Social Security benefit formula is currently weighted to favor those individuals who retire early and against those who delay retirement. These bills adjust the benefit calculation to ensure that there is not a bias in the benefit formula that discourages working.

Where the two bills differ is in the fourth section, which uses the tax code to induce individuals to work past the retirement age. The RARE Act I would cut individuals' portion of the FICA tax by 10 percent once they reach full retirement age as an incentive for them to stay in the workforce. Retirees would see their FICA tax cut from 7.65 percent to 6.885 percent. Under current law, the Old-Age, Survivors, and Disability Insurance (OASDI) is currently funded with a 6.2 percent tax on employee wages up to $76,200 with a matching contribution by the employer. The Hospital Insurance (HI) or Medicare portion is funded through a 1.45 percent tax on all wages with a similar employer match. Because FICA taxes are levied on the first dollar of wages earned, this tax reduction will benefit all income levels of retirees, including those who choose to work part-time after retirement.

The second bill, the RARE Act II, takes a bolder tax cutting approach. It would provide individuals who have reached the full retirement age with a tax credit equal to the lesser of 10 percent of the amount of income tax owed or the earned income of an individual. This provision would effectively reward older Americans who continue to earn and to pay taxes past the age of retirement.

Mr. President, the Retired Americans Right of Employment Acts are thoughtful pieces of legislation aimed at keeping productive workers engaged in our economy and I urge my colleagues to support these bipartisan efforts.

ADDITIONAL COSPONSORS

S. 38

At the request of Mr. CAMPBELL, the name of the Senator from Washington (Mr. GORTON) was added as a cosponsor of S. 38, a bill to amend the Internal Revenue Code of 1986 to phase out the estate and gift taxes over a 10-year period.

S. 39

At the request of Mr. ROBB, his name was added as a cosponsor of S. 39, a bill to provide a national medal for public safety officers who act with extraordinary valor above the call of duty, and for other purposes.

S. 71

At the request of Ms. SNOWE, the name of the Senator from Delaware (Mr. BIDEN) was added as a cosponsor of S. 71, a bill to amend title 38, United States Code, to establish a presumption of service-connection for certain veterans with Hepatitis C, and for other purposes.

S. 119

At the request of Ms. SNOWE, the name of the Senator from Vermont (Mr. JEFFORDS) was added as a cosponsor of S. 119, a bill to establish a Northern Border States-Canada Trade Council, and for other purposes.