

the Honorable THOMAS A. DASCHLE, for his exemplary leadership and the cooperative and dedicated manner in which he has performed his leadership responsibilities in the conduct of Senate business during the first session of the 107th Congress.

SENATE RESOLUTION 198—TO COMMEND THE EXEMPLARY LEADERSHIP OF THE REPUBLICAN LEADER

Mr. DASCHLE submitted the following resolution; which was considered and agreed to:

S. RES. 198

Resolved, That the thanks of the Senate are hereby tendered to the distinguished Republican Leader, the Senator from Mississippi, the Honorable TRENT LOTT, for his exemplary leadership and the cooperative and dedicated manner in which he has performed his leadership responsibilities in the conduct of Senate business during the first session of the 107th Congress.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2689. Mr. DASCHLE proposed an amendment to the bill H.R. 2884, An act to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States, and for other purposes.

SA 2690. Mr. HOLLINGS (for himself, Mr. McCAIN, and Mr. GRAHAM) proposed an amendment to the bill S. 1214, to amend the Merchant Marine Act, 1936, to establish a program to ensure greater security for United States seaports, and for other purposes.

SA 2691. Mr. REID (for Mr. ALLEN) proposed an amendment to the bill S. 1858, to permit the closed circuit televising of the criminal trial of Zacarias Moussaoui for the victims of September 11th.

SA 2692. Mr. REID (for Mr. FRIST (for himself, Mr. KENNEDY, and Mr. GREGG)) proposed an amendment to the bill H.R. 3448, to improve the ability of the United States to prevent, prepare for, and respond to bioterrorism and other public health emergencies.

SA 2693. Mr. REID (for Mr. BROWNBACK) proposed an amendment to the bill S. Res. 194, congratulating the people and government of Kazakhstan on the tenth anniversary of the independence of the Republic of Kazakhstan.

SA 2694. Mr. REID (for Mr. SMITH, of New Hampshire) proposed an amendment to the bill S. 990, to amend the Pittman-Robertson Wildlife Restoration Act to improve the provisions relating to wildlife conservation and restoration programs, and for other purposes.

SA 2695. Mr. REID (for Mr. BIDEN (for himself and Mr. HELMS)) proposed an amendment to the bill S. 1803, to authorize appropriations under the Arms Export Control Act and the Foreign Assistance Act of 1961 for security assistance for fiscal years 2002 and 2003, and for other purposes.

SA 2696. Mr. REID (for Mrs. CLINTON) proposed an amendment to the bill S. 1637, to waive certain limitations in the case of use of the emergency fund authorized by section 125 of title 23, United States Code, to pay the costs of projects in response to the attack on the World Trade Center in New York City that occurred on September 11, 2001.

SA 2697. Mr. REID (for Mr. LEAHY (for himself, Mr. KENNEDY, and Mr. HATCH)) proposed an amendment to the bill H.R. 2215, to authorize appropriations for the Department of

Justice for fiscal year 2002, and for other purposes.

TEXT OF AMENDMENTS

SA 2689. Mr. DASCHLE proposed an amendment to the bill H.R. 2884, an act to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States, and for other purposes; as follows:

In lieu of the matter proposed to be inserted by the House amendment to the text of the bill, insert the following:

SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Victims of Terrorism Tax Relief Act of 2001”.

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

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

Sec. 1. Short title; etc.

TITLE I—VICTIMS OF TERRORISM TAX RELIEF

Subtitle A—Relief Provisions for Victims of Terrorist Attacks

Sec. 101. Income taxes of victims of terrorist attacks.

Sec. 102. Exclusion of certain death benefits.

Sec. 103. Estate tax reduction.

Sec. 104. Payments by charitable organizations treated as exempt payments.

Sec. 105. Exclusion of certain cancellations of indebtedness.

Subtitle B—Other Relief Provisions

Sec. 111. Exclusion for disaster relief payments.

Sec. 112. Authority to postpone certain deadlines and required actions.

Sec. 113. Application of certain provisions to terroristic or military actions.

Sec. 114. Clarification of due date for airline excise tax deposits.

Sec. 115. Treatment of certain structured settlement payments.

Sec. 116. Personal exemption deduction for certain disability trusts.

TITLE II—DISCLOSURE OF TAX INFORMATION IN TERRORISM AND NATIONAL SECURITY INVESTIGATIONS

Sec. 201. Disclosure of tax information in terrorism and national security investigations.

TITLE III—NO IMPACT ON SOCIAL SECURITY TRUST FUNDS

Sec. 301. No impact on social security trust funds.

TITLE I—VICTIMS OF TERRORISM TAX RELIEF

Subtitle A—Relief Provisions for Victims of Terrorist Attacks

SEC. 101. INCOME TAXES OF VICTIMS OF TERRORIST ATTACKS.

(a) **IN GENERAL.**—Section 692 (relating to income taxes of members of Armed Forces on death) is amended by adding at the end the following new subsection:

“(d) **INDIVIDUALS DYING AS A RESULT OF CERTAIN ATTACKS.**—

“(1) **IN GENERAL.**—In the case of a specified terrorist victim, any tax imposed by this chapter shall not apply—

“(A) with respect to the taxable year in which falls the date of death, and

“(B) with respect to any prior taxable year in the period beginning with the last taxable year ending before the taxable year in which the wounds, injury, or illness referred to in paragraph (3) were incurred.

“(2) **\$10,000 MINIMUM BENEFIT.**—If, but for this paragraph, the amount of tax not imposed by paragraph (1) with respect to a specified terrorist victim is less than \$10,000, then such victim shall be treated as having made a payment against the tax imposed by this chapter for such victim’s last taxable year in an amount equal to the excess of \$10,000 over the amount of tax not so imposed.

“(3) **TAXATION OF CERTAIN BENEFITS.**—Subject to such rules as the Secretary may prescribe, paragraph (1) shall not apply to the amount of any tax imposed by this chapter which would be computed by only taking into account the items of income, gain, or other amounts attributable to—

“(A) deferred compensation which would have been payable after death if the individual had died other than as a specified terrorist victim, or

“(B) amounts payable in the taxable year which would not have been payable in such taxable year but for an action taken after September 11, 2001.

“(4) **SPECIFIED TERRORIST VICTIM.**—For purposes of this subsection, the term ‘specified terrorist victim’ means any decedent—

“(A) who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on April 19, 1995, or September 11, 2001, or

“(B) who dies as a result of illness incurred as a result of an attack involving anthrax occurring on or after September 11, 2001, and before January 1, 2002.

Such term shall not include any individual identified by the Attorney General to have been a participant or conspirator in any such attack or a representative of such an individual.”.

(b) **CONFORMING AMENDMENTS.**—

(1) Section 5(b)(1) is amended by inserting “and victims of certain terrorist attacks” before “on death”.

(2) Section 6013(f)(2)(B) is amended by inserting “and victims of certain terrorist attacks” before “on death”.

(c) **CLERICAL AMENDMENTS.**—

(1) The heading of section 692 is amended to read as follows:

“SEC. 692. INCOME TAXES OF MEMBERS OF ARMED FORCES AND VICTIMS OF CERTAIN TERRORIST ATTACKS ON DEATH.”

(2) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 is amended to read as follows:

“Sec. 692. Income taxes of members of Armed Forces and victims of certain terrorist attacks on death.”.

(d) **EFFECTIVE DATE; WAIVER OF LIMITATIONS.**—

(1) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years ending before, on, or after September 11, 2001.

(2) **WAIVER OF LIMITATIONS.**—If refund or credit of any overpayment of tax resulting from the amendments made by this section is prevented at any time before the close of the 1-year period beginning on the date of the enactment of this Act by the operation of any law or rule of law (including res judicata), such refund or credit may nevertheless be made or allowed if claim therefor is filed before the close of such period.