

The National Flood Insurance program also provides funding for property owners to flood-proof their homes through the flood mitigation grant program. FEMA distributes these grant funds to the States which then pass them along to local communities. The local communities select properties for mitigation and contract for the mitigation services. Communities use these funds to put homes on stilts, improve drainage on property, and to acquire flood proofing materials. These mitigation grants encourage property owners to take responsible steps to lessen the potential for loss of life and property damage due to future flooding. The grants also have the added benefit of saving money in the long term for the flood insurance program.

But the IRS has turned this valuable disaster preparedness and prevention program into a financial disaster for responsible property owners by making these payments taxable. This tax is unfair, unexpected, and an unfortunate policy decision—unfair and unexpected because no one told my constituents that they would be taxed for accepting FEMA disaster mitigation assistance. The local officials in their parish were just as surprised. This tax is unfortunate policy because in the long term, the IRS will undercut the effectiveness of using mitigation as a means of decreasing future costs to the flood insurance program. It will force people to take risks that they will not be hit by a disaster.

I was pleased that the House of Representatives passed a bill, H.R. 1134, to correct this problem. It says that going forward, disaster mitigation benefits are not taxable. But this legislation is not retroactive. It offers no relief to people who are facing a huge tax bill this Friday, April 15, for mitigation funding received in 2004 or earlier years. Virtually every constituent who has written or called my office about this issue received their grant in 2004. This bill will do nothing for them.

I understand that the sponsors of H.R. 1134 and its Senate version S. 586 claim that once it has been passed, the Department of the Treasury will issue some sort of notice to IRS field personnel essentially making the effect of this bill retroactive. Treasury officials, however, cannot cite a legal justification for issuing such a notice. They claim that they can rely on the floor statements of the chairs and ranking members of the House Ways and Means Committee and the Senate Finance Committee as a basis for issuing the notice.

Mr. President, we cannot legislate on a wink and a nod. The right way to make this relief retroactive is to pass the Baucus-Grassley amendment to H.R. 1134 and send it back to the House. This amendment will extend the tax relief in this bill to all recipients of FEMA disaster mitigation assistance past, present, and future. I am proud to be a cosponsor of the amendment. I thank the chairman and ranking mem-

ber of the Finance Committee for their leadership in bringing this matter to the floor.

April 15th is 2 days away. I urge the other body to take up and pass H.R. 1134 as amended by the Senate, and send it to the President for his signature. This bill will bring peace of mind to thousands of responsible property owners who face an unfair tax burden. We should not allow April 15th to pass without giving these people relief.

Mr. SESSIONS. Mr. President, there is a substitute amendment at the desk. I ask that the amendment be considered and agreed to; the motion to reconsider be laid upon the table; the bill, as amended, be read a third time, passed, and the motion to reconsider be laid upon the table; that any statements relating thereto be printed in the RECORD, without intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The amendment (No. 411) was agreed to, as follows:

Strike all after the enacting clause and insert the following:

SEC. ____ PROPER TAX TREATMENT OF CERTAIN DISASTER MITIGATION PAYMENTS.

(a) QUALIFIED DISASTER MITIGATION PAYMENTS EXCLUDED FROM GROSS INCOME.—

(1) IN GENERAL.—Section 139 of the Internal Revenue Code of 1986 (relating to disaster relief payments) is amended by adding at the end the following new subsections:

“(g) QUALIFIED DISASTER MITIGATION PAYMENTS.—

“(1) IN GENERAL.—Gross income shall not include any amount received as a qualified disaster mitigation payment.

“(2) QUALIFIED DISASTER MITIGATION PAYMENT DEFINED.—For purposes of this section, the term ‘qualified disaster mitigation payment’ means any amount which is paid pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (as in effect on the date of the enactment of this subsection) or the National Flood Insurance Act (as in effect on such date) to or for the benefit of the owner of any property for hazard mitigation with respect to such property. Such term shall not include any amount received for the sale or disposition of any property.

“(3) NO INCREASE IN BASIS.—Notwithstanding any other provision of this subtitle, no increase in the basis or adjusted basis of any property shall result from any amount excluded under this subsection with respect to such property.

“(h) DENIAL OF DOUBLE BENEFIT.—Notwithstanding any other provision of this subtitle, no deduction or credit shall be allowed (to the person for whose benefit a qualified disaster relief payment or qualified disaster mitigation payment is made) for, or by reason of, any expenditure to the extent of the amount excluded under this section with respect to such expenditure.”.

(2) CONFORMING AMENDMENTS.—

(A) Subsection (d) of section 139 of such Code is amended by striking “a qualified disaster relief payment” and inserting “qualified disaster relief payments and qualified disaster mitigation payments”.

(B) Subsection (e) of section 139 of such Code is amended by striking “and (f)” and inserting “, (f), and (g)”.

(b) CERTAIN DISPOSITIONS OF PROPERTY UNDER HAZARD MITIGATION PROGRAMS TREATED AS INVOLUNTARY CONVERSIONS.—Section 1033 of such Code (relating to invol-

untary conversions) is amended by redesignating subsection (k) as subsection (l) and by inserting after subsection (j) the following new subsection:

“(k) SALES OR EXCHANGES UNDER CERTAIN HAZARD MITIGATION PROGRAMS.—For purposes of this subtitle, if property is sold or otherwise transferred to the Federal Government, a State or local government, or an Indian tribal government to implement hazard mitigation under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (as in effect on the date of the enactment of this subsection) or the National Flood Insurance Act (as in effect on such date), such sale or transfer shall be treated as an involuntary conversion to which this section applies.”.

(c) EFFECTIVE DATE.—

(1) QUALIFIED DISASTER MITIGATION PAYMENTS.—The amendments made by subsection (a) shall apply to amounts received before, on, or after the date of the enactment of this Act.

(2) DISPOSITIONS OF PROPERTY UNDER HAZARD MITIGATION PROGRAMS.—The amendments made by subsection (b) shall apply to sales or other dispositions before, on, or after the date of the enactment of this Act.

The bill (H.R. 1134), as amended, was read the third time and passed.

CONGRATULATING UNIVERSITY OF DENVER PIONEERS MEN'S HOCKEY TEAM

Mr. SESSIONS. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 106 submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The assistant journal clerk read as follows:

A resolution (S. Res. 106) congratulating the University of Denver Pioneers men's hockey team, 2005 National Collegiate Athletic Association Division I Hockey Champions.

There being no objection, the Senate proceeded to consider the resolution.

Mr. ALLARD. Mr. President, I rise today for the second year in a row to recognize the recent achievement of the University of Denver Hockey Team. On April 9, 2005, almost a year to the day that they won the 2004 Men's NCAA Division I Championship on the frigid ice of a Boston arena, the Pioneers repeated their amazing feat capturing a second national title in Columbus, OH at this year's Frozen Four. On this particular evening the University of Denver Pioneers defeated the North Dakota Fighting Sioux by a score of 4-1, clinching a seventh overall hockey championship.

At the helm of the University of Denver hockey team for the last 11 years has been coach George Gwozdecky. Coach Gwozdecky came to DU in 1994 and has compiled an impressive record at DU, including his 400th win as a coach a few short weeks ago and his 405th win in the national title game. Coach Gwozdecky has shaped the Pioneer program into one of the elite programs in all of collegiate sports, and he is the only NCAA coach to win a national hockey title as a player, assistant coach, and head coach.

Later today the University of Denver campus will host a rally in honor of the Pioneer hockey champions. While I regret that I can not be there in person to commend this fantastic team, I would like to honor just a few of the great players that made this repeat championship possible. Freshman Peter Mannino, named the Most Outstanding Player of this year's Frozen Four, made an astonishing 44 saves in the championship game including a 23 shot barrage in the third period. Forward Paul Stastny scored two of the Pioneer's four goals with Jeff Drummond and Gabe Gauthier each adding one. Five Pioneers, Forwards Gauthier and Stastny, Defensemen Matt Carle and Brett Skinner, and goalie Mannino were named to the All-Tournament Team.

Today I share my congratulations with the entire University of Denver community. Winning a national title is a rare and precious accomplishment. Winning two championships in a row is all the more rare. This achievement reflects the hard work and dedication of many people. Congratulations to all the DU Pioneers. Congratulations to Chancellor Daniel Ritchie, Provost Bob Coombe, President Mark Holtzman, Interim Director of Athletics Stuart Halsall, Coach Gwozdecky and his staff, and especially the Pioneer players, students and fans. You have made us all very proud.

Mr. SESSIONS. Mr. President, I ask unanimous consent that the resolution and preamble be agreed to en bloc, the motion to reconsider be laid upon the table, and that any statements relating thereto be printed in the RECORD, without intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 106) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 106

Whereas the Denver Pioneers first won the National Collegiate Athletic Association (NCAA) Hockey Championship in 1958;

Whereas the University of Denver has won 7 NCAA Division I Men's Hockey Championships, including back-to-back championships in 2004 and 2005;

Whereas on April 9, 2005, the University of Denver won the Frozen Four with a hard fought victory over the University of North Dakota Fighting Sioux; and

Whereas the Championship ended a terrific season in which the University of Denver outscored its opponents 170 to 109 and had a record of 31-9-2: Now, therefore, be it

Resolved, That the Senate congratulates the University of Denver Pioneers men's hockey team, Coach George Gwozdecky, and Chancellor Daniel Ritchie on an outstanding championship season, a season which solidifies the Pioneers' status among the elite in collegiate hockey.

EXECUTIVE SESSION

NOMINATION OF MICHAEL D. GRIFFIN TO BE ADMINISTRATOR OF THE NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Mr. SESSIONS. Mr. President, as in executive session, I ask unanimous consent that the Commerce Committee be discharged from further consideration of Michael Griffin to be the Administrator of NASA, and that the Senate proceed to executive session for its consideration. I finally ask unanimous consent that the nomination be confirmed, the motion to reconsider be laid upon the table, that any statements be printed in the RECORD, the President then be immediately notified of the Senate's action, and the Senate then resume legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

The nomination considered and confirmed is as follows:

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Michael D. Griffin, of Virginia, to be Administrator of the National Aeronautics and Space Administration.

Mr. STEVENS. Mr. President, the National Aeronautics and Space Administration represents our Nation's greatest hopes and aspirations. President Bush nominated Dr. Michael D. Griffin to be the next NASA Administrator on March 14, 2005. Dr. Griffin takes over an agency that is embarking on the President's Vision for Space Exploration, which will take America back to the moon and eventually to Mars. The Vision is NASA's biggest mission since the Apollo program began more than 40 years ago. Dr. Griffin will guide NASA on the first steps of this important journey that will define America's presence in space for the next several decades. At the same time, we still mourn the loss of the *Columbia's* crew as NASA readies the Space Shuttle for its return to flight next month. Dr. Griffin's first task will be to ensure that the shuttle program gets back on its feet safely and effectively. NASA needs its next Administrator immediately, and I thank the Senate for agreeing to the request from Senator INOUE and myself to discharge and approve this nomination.

Dr. Griffin's extensive background in space and science will serve him and NASA well. He is currently head of the Space Department at the Johns Hopkins University Applied Physics Laboratory. Previously, Dr. Griffin was President and Chief Operating Officer of In-Q-Tel, an independent, nonprofit venture group chartered to identify and invest in cutting-edge commercial technologies for intelligence community applications. He has also served as CEO of the Magellan Systems Division of Orbital Sciences Corporation, as General Manager of Orbital's Space Systems Group, and as the company's Executive Vice President/Chief Technical Officer. Prior to joining Orbital,

he was Senior Vice President for Program Development at Space Industries International, and General Manager of the Space Industries Division in Houston.

Dr. Griffin has served in a number of Governmental positions. With NASA, he served as both the Chief Engineer and the Associate Administrator for Exploration, and within the Department of Defense—DOD—he served as the Deputy for Technology at the Strategic Defense Initiative Organization—SDIO. Before joining SDIO, Dr. Griffin played a leading role in numerous space missions while employed at the Johns Hopkins APL, the Jet Propulsion Laboratory, and Computer Sciences Corporation. He holds seven degrees in the fields of physics, electrical engineering, aerospace engineering, civil engineering, and business administration, and has been an Adjunct Professor at the George Washington University, the Johns Hopkins University, and the University of Maryland. He is the lead author on more than two dozen technical papers and the textbook *Space Vehicle Design*. He is a recipient of the NASA Exceptional Achievement Medal and the DOD Distinguished Public Service Medal. He is also a Registered Professional Engineer in Maryland and California, and a Certified Flight Instructor with instrument and multi-engine ratings.

Dr. Griffin succeeds a close friend and former leader of my staff, Sean O'Keefe. Sean did an admirable job getting the agency's finances under control and, more importantly, holding NASA together after the *Columbia* tragedy. We were lucky NASA had such a leader during that trying time. At the Commerce Committee's hearing on Dr. Griffin's nomination I spoke of my recent travels with Sean, during which I was approached repeatedly by people who raved about Dr. Griffin. They all said he was the man for the job if he could be convinced to accept it. I am pleased the President appointed Dr. Griffin and I look forward to working closely with him and his team of talented professionals.

LEGISLATIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will now return to legislative session.

ORDERS FOR THURSDAY, APRIL 14, 2005

Mr. SESSIONS. Mr. President, I ask unanimous consent that when the Senate completes its business today, it stand in adjournment until 9:30 a.m. on Thursday, April 14. I further ask that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved, and the Senate then begin a period of morning business for up to 60 minutes, with the first 30 minutes under the control of the Democratic