

education that prepares students to transition successfully into the workplace;

Whereas Northeastern University provides access to higher education for students from all backgrounds;

Whereas Northeastern University has achieved growing recognition as a major research institution; and

Whereas the Senate supports Northeastern University's efforts to offer exceptional educational opportunities to individuals from throughout the world: Now, therefore, be it

*Resolved*, That the Senate—

(1) recognizes and congratulates Northeastern University as an outstanding educational institution that has produced exceptional alumni during the past 100 years and gives every indication of doing so for the next 100 years; and

(2) wishes Northeastern University a successful and memorable centennial celebration.

#### SENATE RESOLUTION 180—RELATIVE TO EMPLOYER-PROVIDED EDUCATIONAL ASSISTANCE PROGRAMS

Mrs. BOXER submitted the following resolution; which was referred to the Committee on Finance:

S. RES. 180

Whereas since its inception in 1978, section 127 of the Internal Revenue Code of 1986 has enabled millions of workers to advance their education and improve their job skills without incurring additional taxes or a reduction in take-home pay;

Whereas a well trained and educated workforce is essential to our Nation's economy, competitiveness, and national security;

Whereas education and retraining will be necessary to maintain and strengthen the competitive position of American industries through the next century;

Whereas much of our Nation's workforce and many of our Nation's industries are experiencing the pressures of rapid technological change and facing the pressures of global competition;

Whereas many cutting edge American industries are facing a dearth of qualified United States citizens to fill key positions in important disciplines such as engineering, mathematics, and computer science;

Whereas the United States Senate is on record supporting a permanent extension of section 127 of such Code for both graduate and undergraduate study; and

Whereas there is bipartisan support for a permanent extension of section 127 of such Code, as evidenced by the introduction of bills by Senators of both parties: Now, therefore, be it

*Resolved*, That it is the sense of the Senate that legislation to permanently extend section 127 of the Internal Revenue Code of 1986 should be brought to the Senate floor as expeditiously as possible in order to help ensure that United States workers will not be discouraged from advancing their education and job skills.

Mrs. BOXER. Mr. President, I am submitting today a Resolution urging the Senate to act quickly on legislation permanently extending the employer-provided educational assistance program—Section 127 of the Internal Revenue Code. This provision is particularly important to many high technology companies in my home state of California who are desperately seeking highly skilled employees. Employees to

fill key positions in disciplines like engineering, mathematics and computer science. The employer-provided educational assistance program will help in this regard.

Section 127 of the Code enables employers to contribute up to \$5,250 per year in educational assistance to an employee, without that employee having to include such expenditures, made on his behalf, as taxable income.

Since its inception in 1978, this provision has helped countless American workers advance their education and/or improve their job skills without also having to incur additional taxes; or alternatively, receiving a reduction in their take-home pay. I am an original co-sponsor of a bill—S.127—introduced by Senator MOYNIHAN on January 21, 1997 which would make Section 127 permanent and would also extend Section 127 to include graduate school education. I would note that there are several other bills currently pending before the Senate, introduced by members of both parties, which would make permanent section 127. So Mr. President I would urge the Senate to immediately adopt legislation to make permanent Section 127 and to extend that Section to include graduate school education.

#### AMENDMENTS SUBMITTED

##### THE PAYCHECK PROTECTION ACT

##### JOHNSON AMENDMENTS NOS. 1657-1658

(Ordered to lie on the table.)

Mr. JOHNSON submitted two amendments intended to him to amendment No. 1646 proposed by Mr. MCCAIN to the bill (S. 1663) to protect individuals from having their money involuntarily collected and used for politics by a corporation or labor organization; as follows:

##### AMENDMENT No. 1657

On page 11, after line 30, insert the following:

##### SEC. 104. TREATMENT AS CONTRIBUTION OF UNREIMBURSED COST OF CANDIDATE TRAVEL ON PRIVATE AIRCRAFT.

Section 301(8)(A) of the Federal Election Campaign Act of 1971 (2 U.S.C. 431(8)(A)) (as amended by section 205(a)) is amended—

(1) in clause (ii), by striking “; or” at the end;

(2) in clause (iii), by striking the period at the end and inserting “; or”; and

(3) by adding at the end the following:

“(iv) in the case of the use of a private aircraft by a candidate or a candidate's authorized committees (other than an aircraft owned by the candidate or the candidate's authorized committees), the unreimbursed cost of such use, determined as the greater of the value of—

“(I) a first-class ticket on a commercial airline for a comparable trip; or

“(II) the fair market value of the use of the private aircraft.”.

##### AMENDMENT No. 1658

On page 29, lines 9 and 10, strike “CONTRIBUTIONS” and insert “CONTRIBUTIONS AND EXPENDITURES”.

On page 29, line 11, strike “Section” and insert “(a) CONTRIBUTIONS.—Section”.

On page 29, between lines 20 and 21, insert the following:

(b) EXPENDITURES.—Section 304(b)(5)(A) of the Federal Election Campaign Act of 1971 (2 U.S.C. 434(b)(5)(A)) is amended by striking “\$200” and inserting “\$50”.

At the end of Title III, add the following:

On page 37, between lines 9 and 10, insert the following:

##### SEC. 309. REPORTING REQUIREMENT FOR CERTAIN EXPENDITURES OF CANDIDATES.

(a) REPORTING REQUIREMENT OF COMMITTEE.—Section 304(b)(5) of the Federal Election Campaign Act of 1971 (2 U.S.C. 434(b)(5)) is amended—

(1) in subparagraph (A), by inserting “(including, in the case of an expenditure to reimburse candidates or campaign workers, a specific itemization of each reimbursed candidate or worker expenditure in excess of \$50 and in the case of an expenditure for air travel, the dates of the trip, each point of departure and arrival, and the identity of the traveler)” after “purpose”;

(2) in subparagraph (D), by striking “and” at the end;

(3) in subparagraph (E), by inserting “and” at the end; and

(4) by adding at the end the following:

“(F) in the case of an expenditure described in subparagraph (A) that is made to a person providing personal or consulting services and is used by such person to make expenditures to other persons (not including employees) who provide goods or services to the candidate or the candidate's authorized committees, the other person, together with the date, amount, and purpose of such expenditure, shall be disclosed.”.

(b) INFORMATION REPORTED TO COMMITTEE.—Section 302 of the Federal Election Campaign Act of 1971 (2 U.S.C. 432) is amended by adding at the end the following:

“(j) A person described in section 304(b)(5)(F) shall maintain records of and provide to a political committee the information necessary for the committee to report the information described in such section.”.

##### MURRAY AMENDMENT NO. 1659

(Ordered to lie on the table.)

Mrs. MURRAY submitted an amendment intended to be proposed by her to amendment No. 1646 proposed by Mr. MCCAIN to the bill, S. 1663, supra; as follows:

On page 29, strike lines 9 through 20 and insert the following:

##### SEC. 304. REPORTING REQUIREMENTS FOR CONTRIBUTIONS IN ANY AMOUNT.

(a) SECTION 302.—Section 302 of the Federal Election Campaign Act of 1971 (2 U.S.C. 432) is amended—

(1) in subsection (b)—

(A) in paragraph (1)—

(i) by striking “and if the amount of the contribution is in excess of \$50”; and

(ii) by inserting a comma after “making a contribution”; and

(B) in paragraph (2)(A), by inserting “and the name and address of the person making the contribution” after “such contribution”; and

(2) in subsection (c)(2), by striking “in excess of \$50”.

(b) SECTION 304.—Section 304(b)(3)(A) of the Federal Election Campaign Act of 1971 (2 U.S.C. 434(b)(3)(A)) is amended—

(1) by striking “, whose contribution” and all that follows through “together”; and

(2) by striking the semicolon at the end and inserting “, except that in the case of a