

(B) Section 4973(e)(1)(A) is amended by striking "\$500" and inserting "the contribution limit (as defined in section 530(b)(5) for such taxable year".

(b) WAIVER OF AGE LIMITATIONS FOR CHILDREN WITH SPECIAL NEEDS.—Section 530(b)(1) (defining education individual retirement account) is amended by adding at the end the following flush sentence:

"The age limitations in the preceding sentence shall not apply to any designated beneficiary with special needs (as determined under regulations prescribed by the Secretary)."

(c) CORPORATIONS PERMITTED TO CONTRIBUTE TO ACCOUNTS.—Section 530(c)(1) (relating to reduction in permitted contributions based on adjusted gross income) is amended by striking "The maximum amount which a contributor" and inserting "In the case of a contributor who is an individual, the maximum amount the contributor".

(d) NO DOUBLE BENEFIT.—Section 530(d)(2) (relating to distributions for qualified education expenses) is amended by adding at the end the following new subparagraph:

"(D) DISALLOWANCE OF EXCLUDED AMOUNTS AS CREDIT OR DEDUCTION.—No deduction or credit shall be allowed to the taxpayer under any other section of this chapter for any qualified education expenses to the extent taken into account in determining the amount of the exclusion under this paragraph."

(e) TECHNICAL CORRECTIONS.—

(1)(A) Section 530(b)(1)(E) (defining education individual retirement account) is amended to read as follows:

"(E) Any balance to the credit of the designated beneficiary on the date on which the beneficiary attains age 30 shall be distributed within 30 days after such date to the beneficiary or, if the beneficiary dies before attaining age 30, shall be distributed within 30 days after the date of death to the estate of such beneficiary."

(B) Section 530(d) (relating to tax treatment of distributions) is amended by adding at the end the following new paragraph:

"(8) DEEMED DISTRIBUTION ON REQUIRED DISTRIBUTION DATE.—In any case in which a distribution is required under subsection (b)(1)(E), any balance to the credit of a designated beneficiary as of the close of the 30-day period referred to in such subsection for making such distribution shall be deemed distributed at the close of such period."

(2)(A) Section 530(d)(1) is amended by striking "section 72(b)" and inserting "section 72".

(B) Section 72(e) (relating to amounts not received as annuities) is amended by inserting after paragraph (8) the following new paragraph:

"(9) EXTENSION OF PARAGRAPH (2)(B) TO QUALIFIED STATE TUITION PROGRAMS AND EDUCATIONAL INDIVIDUAL RETIREMENT ACCOUNTS.—Notwithstanding any other provision of this subsection, paragraph (2)(B) shall apply to amounts received under a qualified State tuition program (as defined in section 529(b)) or under an education individual retirement account (as defined in section 530(b)). The rule of paragraph (8)(B) shall apply for purposes of this paragraph."

(3) Section 530(d)(4)(B) (relating to exceptions) is amended by striking "or" at the end of clause (ii), by striking the period at the end of clause (iii) and inserting ", or", and by adding at the end the following new clause:

"(iv) an amount which is includible in gross income solely because the taxpayer elected under paragraph (2)(C) to waive the application of paragraph (2) for the taxable year."

(f) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 1998.

(2) TECHNICAL CORRECTIONS.—The amendments made by subsection (e) shall take effect as if included in the amendments made by section 213 of the Taxpayer Relief Act of 1997.

On page 21, between lines 9 and 10, insert:
SEC. 107. INCREASED LIFETIME LEARNING CREDIT FOR TECHNOLOGY TRAINING OF ELEMENTARY AND SECONDARY TEACHERS.

(a) IN GENERAL.—Section 25A(c) (relating to lifetime learning credit) is amended by adding at the end the following new paragraph:

"(3) SPECIAL RULE FOR TECHNOLOGY TRAINING OF CERTAIN TEACHERS.—

"(A) IN GENERAL.—If any portion of the qualified tuition and related expenses to which this subsection applies—

"(i) are paid or incurred by an individual who is a kindergarten through grade 12 teacher in an elementary or secondary school, and

"(ii) are incurred as part of a program which is approved and certified by the appropriate local educational agency as directly related to improvement of the individual's capacity to use technology in teaching, paragraph (1) shall be applied with respect to such portion by substituting '50 percent' for '20 percent'.

"(B) TERMINATION.—This paragraph shall not apply to expenses paid after December 31, 2002, for education furnished in academic periods beginning after such date."

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenses paid after June 30, 1998, for education furnished in academic periods beginning after such date.

PROTOCOLS TO THE NORTH ATLANTIC TREATY OF 1949 ON ACCESSION OF POLAND, HUNGARY, AND CZECH REPUBLIC

JEFFORDS EXECUTIVE AMENDMENT NO. 2304

(Ordered to lie on the table.)

Mr. JEFFORDS submitted an executive amendment intended to be proposed by him to the resolution of ratification for the treaty (Treaty Doc. No. 105-36) protocols to the North Atlantic Treaty of 1949 on the accession of Poland, Hungary, and the Czech Republic. These protocols were opened for signature at Brussels on December 16, 1997, and signed on behalf of the United States of America and other parties to the North Atlantic Treaty; as follows:

At the appropriate place in section 3 of the resolution, insert the following:

() UNITED STATES GOVERNMENT DISCUSSIONS WITH FOREIGN GOVERNMENTS REGARDING POSSIBLE FURTHER ENLARGEMENT OF NATO.—

(i) FINDINGS.—The Senate finds that—

(I) the President has consistently stated that the current round of accession to the North Atlantic Treaty will not be the last and that the door to membership will remain open;

(II) the following nine Partnership for Peace countries have begun the formal application process to join NATO: Estonia, Latvia, Lithuania, Romania, Bulgaria, Albania, Slovakia, Slovenia, and the Former Yugoslav Republic of Macedonia;

(III) the following 15 countries have sought a closer relationship with NATO by joining

the Partnership for Peace: Armenia, Austria, Azerbaijan, Belarus, Finland, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Sweden, Switzerland, Turkmenistan, Ukraine, and Uzbekistan; and

(IV) Croatia has expressed interest in NATO membership;

(ii) ANNUAL REPORTS.—Prior to the deposit of the United States instrument of ratification, and annually thereafter, the President shall submit a report to the Senate on the status of discussions concerning NATO membership for Partnership for Peace countries and other countries that have expressed interest in NATO membership, including—

(I) the expected timetable for those countries to meet the criteria for NATO membership; and

(II) a discussion of how the functioning of NATO would be altered if those countries were included.

Mr. JEFFORDS. Mr. President, today I am submitting an amendment to the resolution to ratify the accession of Poland, Hungary, and the Czech Republic to the North Atlantic Treaty Organization (NATO). This amendment addresses future new membership in the alliance.

28 countries in central Asia and eastern Europe that have applied for NATO membership or may aspire to join at a future date when they can meet NATO criteria. Today we are considering extending the NATO security umbrella to only three countries—Poland, Hungary, and the Czech Republic. It is important that we have a clear understanding that the expansion process may go much further than this initial round.

In January 1994, the Administration adopted the Partnership for Peace program to provide a framework for NATO's evaluation of states that are considered to be candidates for alliance membership. In addition to the first three countries invited to join NATO, nine other Partnership for Peace countries have begun the formal application process for membership—Estonia, Latvia, Lithuania, Romania, Bulgaria, Albania, Slovakia, Slovenia, and the Former Yugoslavia Republic of Macedonia. Moreover, another 15 countries have expressed an interest in NATO by joining the Partnership for Peace. These countries include Armenia, Austria, Azerbaijan, Belarus, Finland, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Switzerland, Turkmenistan, Ukraine, and Uzbekistan. Although not associated with Partnership for Peace, Croatia has expressed hope that they too will be admitted some day.

The extensive territory covered by these NATO hopefuls begs for more information on the nature and mission of the alliance in the future. My amendment would require an annual report to the Senate on United States Government discussions with the governments of each of these countries on their possible accession. The reports would include the expected timetable for those

countries to meet the criteria for NATO membership and how the Administration believes the functioning of NATO would be altered if they were to become a member.

Just how far are we willing to extend the NATO alliance? I am not questioning whether Poland, Hungary, and the Czech Republic deserve to become alliance members. All three have made remarkable gains since the end of the Cold War. But in the future, other of these 25 nations will meet the criteria to join NATO and may be no less deserving of membership. Now is the time for the Senate to begin thinking about the long-term indications of a decision to open NATO's doors to the East.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on Wednesday, April 22, 1998, to conduct a hearing on the nomination of Donna Tanoue, of Hawaii, to be a member and chairperson of the Board of Directors of the Federal Deposit Insurance Corporation.

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

COMMITTEE ON GOVERNMENTAL AFFAIRS

Mr. COVERDELL. Mr. President, I ask unanimous consent on behalf of the Governmental Affairs Committee to meet on Wednesday, April 22, 1998, at 10 a.m. for a hearing on the nominations of G. Edward DeSeve to be Deputy Director for Management of the Office of Management and Budget, and Deidre Lee to be Administrator of the Office of Federal Procurement Policy for the Office of Management and Budget.

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

COMMITTEE ON THE JUDICIARY

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate on Wednesday, April 22, 1998 at 10:30 a.m. in room 226 of the Senate Dirksen Office Building to hold a hearing on the nomination of James K. Robinson to be assistant attorney general for the criminal division.

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

COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Committee on Labor and Human Resources and the House Committee on Education and the Workforce be authorized to meet for a joint hearing on Individuals with Disabilities Education Act during the session of the Senate on Wednesday, April 22, 1998, at 10:30 a.m.

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

COMMITTEE ON VETERANS' AFFAIRS

Mr. COVERDELL. Mr. President, the Committee on Veterans' Affairs would

like to request unanimous consent to hold a markup on the nomination of Togo D. West, Jr., to be Secretary of the Department of Veterans Affairs. The markup will take place in S216, of the Capitol Building, after the first scheduled vote in the Senate after 3 p.m. on Wednesday, April 22, 1998.

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

SPECIAL COMMITTEE ON AGING

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Special Committee on Aging be permitted to meet on April 22, 1998 at 1 p.m. for the purpose of conducting a hearing.

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

SUBCOMMITTEE ON COMMUNICATIONS

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Subcommittee on Communications of the Senate Committee on Commerce, Science, and Transportation be authorized to meet on Wednesday, April 22, 1998, at 9:30 am on section 706 and bandwidth issues.

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

SUBCOMMITTEE ON MANUFACTURING

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Manufacturing Subcommittee of the Senate Committee on Commerce, Science, and Transportation be authorized to meet on Wednesday, April 22, 1998, at 2:30 pm on virtual manufacturing.

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

SUBCOMMITTEE ON SOCIAL SECURITY

Mr. COVERDELL. Mr. President, the Finance Committee Subcommittee on Social Security and Family Policy requests unanimous consent to conduct a hearing on Wednesday, April 22, 1998, beginning at 10 a.m. in room 215 Dirksen.

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

SUBCOMMITTEE ON TECHNOLOGY, TERRORISM, AND GOVERNMENT INFORMATION

Mr. COVERDELL. Mr. President, I ask unanimous consent that the Subcommittee on Technology, Terrorism, and Government Information, of the Senate Judiciary Committee, and the Senate Select Committee on Intelligence be authorized to hold a joint hearing during the session of the Senate on Wednesday, April 22, 1998 at 2:30 p.m. in room 226, Senate Dirksen Office Building, on: "Chemical and Biological Weapons Threats to America: Are We Prepared?"

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

ADDITIONAL STATEMENTS

IN RECOGNITION OF GILDA'S CLUB, METRO DETROIT

• Mr. LEVIN. Mr. President, I rise today to call my colleagues' attention to the April 30, 1998 Grand Opening of the new, and permanent, home of

Gilda's Club, Metro Detroit in Royal Oak, Michigan. Gilda's Club is a support community for men, women and children who are living with cancer as well as their families and friends.

Gilda's Club is named for the late comedienne Gilda Radner, a Detroit native who died at the age of 42 after a courageous fight against cancer. Gilda first became known for her portrayals of irreverent characters on "Saturday Night Live." She also appeared on Broadway and in movies. Shortly before she died, Gilda wrote "It's Always Something," a book about her experience living with cancer. Gilda's Club was born from Gilda Radner's wish for all people with cancer to have as strong a support group as she had.

Gilda's Club aims to provide a friendly, residential haven for cancer patients and their friends and families. In this home-like setting, people living with or affected by cancer can share their experiences, participate in workshops and lectures, and attend social events. Gilda's Club is designed to enhance medical treatment with the emotional and social support which can be so crucial for those living with the disease.

Thousands of people from communities throughout Michigan pulled together to make Gilda's Club's permanent home a reality. Many organizations and businesses have hosted fundraising events and have committed their own money to the cause. A comedy event is held once a year to raise funds for Gilda's Club, and thousands of people walk in the Annual 5K Gilda's Club Family Walk and Block Party. In 1997, this event involved more than three thousand walkers and raised more than \$175,000.

Mr. President, people living with cancer have long been able to rely on gifted and dedicated doctors to help them fight the disease which affects their bodies. Gilda's Club, Metro Detroit offers a critical supplement—emotional uplift—to the care cancer patients receive from their physicians. By promoting hope and healing, Gilda's Club will have an impact on thousands of people. I hope my colleagues will join me in recognizing the efforts of the many people who have made Gilda's Club, Metro Detroit possible, and in extending our prayers and high hopes to everyone who walks through its doors. ●

THE VERY BAD DEBT BOXSCORE

• Mr. HELMS. Mr. President, at the close of business yesterday, Tuesday, April 21, 1998, the federal debt stood at \$5,518,978,332,463.05 (Five trillion, five hundred eighteen billion, nine hundred seventy-eight million, three hundred thirty-two thousand, four hundred sixty-three dollars and five cents).

One year ago, April 21, 1997, the federal debt stood at \$5,352,734,000,000 (Five trillion, three hundred fifty-two billion, seven hundred thirty-four million).

Five years ago, April 21, 1993, the federal debt stood at \$4,257,526,000,000