

(1) existing State programs for informing the public about the presence of sexual predators released from prison, as required in section 170101 of the Violent Crime Control and Law Enforcement Act of 1994 (42 U.S.C. 14071), including the use of CD-ROMs, Internet databases, and Sexual Offender Identification Hotlines, such as those used in the State of California; and

(2) the feasibility of establishing a national hotline for parents to access a Federal Bureau of Investigation database that tracks the location of convicted sexual predators established under section 170102 of the Violent Crime Control and Law Enforcement Act of 1994 (42 U.S.C. 14072) and, in determining that feasibility, the Attorney General shall examine issues including the cost, necessary changes to Federal and State laws necessitated by the creation of such a hotline, consistency with Federal and State case law pertaining to community notification, and the need for, and accuracy and reliability of, the information available through such a hotline.

S. 2492—THE LONG-TERM CARE AND RETIREMENT SECURITY ACT OF 1998

S. 2492, introduced by Mr. GRASSLEY on September 17, is as follows:

S. 2492

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 "Long-Term Care and Retirement Security Act of 1998".

SEC. 2. DEDUCTION FOR LONG-TERM CARE HEALTH INSURANCE COSTS FOR INDIVIDUALS NOT ELIGIBLE TO PARTICIPATE IN EMPLOYER-SUBSIDIZED LONG-TERM CARE HEALTH PLANS.

(a) IN GENERAL.—Part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 (relating to additional itemized deductions) is amended by redesignating section 222 as section 223 and by inserting after section 221 the following new section:

"SEC. 222. QUALIFIED LONG-TERM CARE INSURANCE COSTS.

"(a) IN GENERAL.—In the case of an individual, there shall be allowed as a deduction an amount equal to the amount of the eligible long-term care premiums (as defined in section 213(d)(10)) paid during the taxable year for coverage of the taxpayer and the spouse and dependents of the taxpayer.

"(b) LIMITATION BASED ON OTHER COVERAGE.—Subsection (a) shall not apply to any taxpayer for any calendar month for which the taxpayer is eligible to participate in any subsidized long-term care plan maintained by any employer of the taxpayer or of the spouse of the taxpayer. For purposes of the preceding sentence, the term 'subsidized long-term care plan' means a subsidized health plan which includes primarily coverage for qualified long-term care services (as defined in section 7702B(c)) or is a qualified long-term care insurance contract (as defined in section 7702B(b)).

"(c) SPECIAL RULES.—

"(1) COORDINATION WITH MEDICAL DEDUCTION.—Any amount paid by a taxpayer for insurance to which subsection (a) applies shall not be taken into account in computing the amount allowable to the taxpayer as a deduction under section 213(a).

"(2) DEDUCTION NOT ALLOWED FOR SELF-EMPLOYMENT TAX PURPOSES.—The deduction allowable by reason of this section shall not be taken into account in determining an individual's net earnings from self-employment (within the meaning of section 1402(a)) for purposes of chapter 2."

(b) CONFORMING AMENDMENTS.—

(1) Subparagraph (C) of section 162(l)(2) of such Code is amended to read as follows:

"(C) LONG-TERM CARE PREMIUMS.—No deduction shall be allowed under this subsection for premiums on any qualified long-term care insurance contract (as defined in section 7702B(b))."

(2) Subsection (a) of section 62 of such Code is amended by inserting after paragraph (17) the following new paragraph:

"(18) LONG-TERM CARE INSURANCE COSTS OF CERTAIN INDIVIDUALS.—The deduction allowed by section 222."

(3) The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by striking the last item and inserting the following new items:

"Sec. 222. Qualified long-term care insurance costs.

"Sec. 223. Cross reference."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1997.

S. 2493—THE ANIMAL AGRICULTURE ENVIRONMENTAL INCENTIVES ACT OF 1998

S. 2493, introduced by Mr. HARKIN on September 17, is as follows:

S. 2493

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 "Animal Agriculture Environmental Incentives Act of 1998".

SEC. 2. ALLOWANCE OF CREDIT FOR NUTRIENT MANAGEMENT COSTS OF ANIMAL FEEDING OPERATIONS.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to business related credits) is amended by adding at the end the following new section:

"SEC. 45D. ANIMAL FEEDING OPERATION EQUIPMENT CREDIT.

"(a) IN GENERAL.—For purposes of section 38, the animal feeding operation equipment credit determined under this section for the taxable year is an amount equal to 25 percent of the eligible nutrient management costs of a taxpayer for the taxable year.

"(b) ELIGIBLE NUTRIENT MANAGEMENT COSTS.—For purposes of this section—

"(1) IN GENERAL.—The term 'eligible nutrient management costs' means amounts paid or incurred by a taxpayer to purchase a calibrated manure spreader or eligible processing equipment for use at an animal feeding operation owned by the taxpayer.

"(2) CALIBRATED MANURE SPREADER.—The term 'calibrated manure spreader' means equipment (including any associated geostationary positioning satellite equipment) which is used by the taxpayer exclusively for the precision application of manure to land in accordance with a comprehensive nutrient management plan.

"(3) ELIGIBLE PROCESSING EQUIPMENT.—

"(A) IN GENERAL.—The term 'eligible processing equipment' means equipment or structures used by the taxpayer exclusively for processing manure.

"(B) EXCLUSION.—The term 'eligible processing equipment' does not include equipment used exclusively for the simple containment or transportation of manure.

"(c) OTHER DEFINITIONS.—For purposes of this section—

"(1) ANIMAL FEEDING OPERATION.—The term 'animal feeding operation' means a facility for the milking of dairy cows or the raising

of livestock or poultry (including egg production) for commercial sale.

"(2) APPLICATION.—The term 'application' means laying, spreading on, irrigating, injecting, or otherwise placing manure on land by any means.

"(3) COMPREHENSIVE NUTRIENT MANAGEMENT PLAN.—The term 'comprehensive nutrient management plan' means a written plan prepared in accordance with applicable Federal and State laws and regulations.

"(4) MANURE.—The term 'manure' means—

"(A) the excreta of an animal or other organic byproduct of an animal feeding operation, including litter, bedding, dead animals, composted animal carcasses, milk house waste, or other residual organic matter, and

"(B) water or any other material mixed with such excreta or byproduct for purposes of collection, handling, containment, or processing of such excreta or byproduct.

"(5) PRECISION APPLICATION.—The term 'precision application' means the controlled application of manure to land in a manner which distributes a specified amount of manure, as determined by the nitrogen or phosphorous content of the manure, across a specified area of land.

"(6) PROCESSING.—The term 'processing' means any mechanical, physical, or chemical treatment which—

"(A) alters the concentration of nitrogen, phosphorous, water, or other constituents in manure to facilitate—

"(i) manure application on land covered by the requirements of a comprehensive nutrient management plan, or

"(ii) use of manure or processed manure for commercial purposes other than land application on land owned or controlled by the taxpayer,

"(B) enhances the value of manure as a plant fertilizer or soil amendment, or

"(C) utilizes manure as an energy source.

"(d) SPECIAL RULES.—

"(1) REDUCTION IN BASIS.—For purposes of this subtitle, if a credit is determined under this section with respect to any property, the basis of such property shall be reduced by the amount of the credit so determined.

"(2) PASS-THRU IN THE CASE OF ESTATES AND TRUSTS.—For purposes of this section, under regulations prescribed by the Secretary, rules similar to the rules of subsection (d) of section 52 shall apply.

"(3) ALLOCATION IN THE CASE OF PARTNERSHIPS.—For purposes of this section, in the case of partnerships, the credit shall be allocated among partners under regulations prescribed by the Secretary."

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b) of the Internal Revenue Code of 1986 is amended—

(A) by striking "plus" at the end of paragraph (1),

(B) by striking the period at the end of paragraph (12), and inserting ", plus", and

(C) by adding at the end the following new paragraph:

"(13) the animal feeding operation equipment credit determined under section 45D."

(2) The table of sections for part D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

"Sec. 45D. Animal feeding operation equipment credit."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

ORDER FOR RECORD TO REMAIN OPEN

Mr. SESSIONS. Mr. President, I now ask unanimous consent that the