

Whereas, section 468A of the Internal Revenue Code permits taxpayers with qualifying interests in nuclear power plants to deduct contributions to Nuclear Decommissioning Reserve Funds; and

Whereas, the income of Nuclear Decommissioning Reserve Funds is taxed at a fixed 20 percent rate rather than at the normal corporate tax rate; and

Whereas, the amount that taxpayers with qualifying interests may contribute to Nuclear Decommissioning Reserve Funds is limited to a portion of the total nuclear decommissioning costs which is based on the estimated useful life of the nuclear power plant; and

Whereas, electric utility restructuring by the states may encourage or require actions by taxpayers with qualifying interests that deviate from the decommissioning funding formula in federal tax laws, including: prefunding of decommissioning obligations as a condition of the sale of the qualifying interest; the discontinuation of including decommissioning funding in cost of service rates, which will be replaced by competitive market-based rates; and reliance on non-bypassable transition charges to retail customers of a former nuclear power plant owner, such as stranded cost or wires charges, to recover future decommissioning contributions; and

Whereas, states may require that nuclear decommissioning funding be completed in a period shorter than the estimated useful life of the nuclear power plant, and some portion of these state-mandated contributions may be ineligible for deposit in a Nuclear Decommissioning Reserve Fund; and

Whereas, there should be no federal tax disincentive to fund as promptly as possible the expenditures required for the safe decommissioning of nuclear power plants; and

Whereas, compliance with state electric utility restructuring requirements and the transition to a competitive electric market may force nuclear power plant owners into decommissioning funding obligations with adverse federal tax consequences under current law; and

Whereas, these adverse federal tax consequences will ultimately cause higher rates for retail electricity customers; now, therefore, be it

Resolved by the house of representatives, the senate concurring:

That the general court of New Hampshire hereby urges the United States Congress and the Internal Revenue Service to make changes to the Internal Revenue Code and federal tax regulations necessary to broaden the ability of taxpayers to make tax-deductible contributions to Nuclear Decommissioning Reserve Funds and to permit all contributions toward future decommissioning expenses to receive beneficial tax treatment; and

That copies of this resolution, signed by the speaker of the house of representatives and the president of the senate, be forwarded by the house clerk to the President of the United States, to the President of the United States Senate, to the Speaker of the United States House of Representatives, to each member of the New Hampshire Congressional delegation, and to the Commissioner of Internal Revenue.

POM-275. A concurrent resolution adopted by the Legislature of the State of New Hampshire relative to health care choices for senior citizens; to the Committee on Finance.

HOUSE CONCURRENT RESOLUTION 9

Whereas, all senior citizens in New Hampshire deserve access to all Medicare options to ensure greater health care choice; therefore, be it

Resolved by the house of representatives, the senate concurring:

That the general court of New Hampshire hereby urges the federal government to review Medicare policies and procedures to ensure that New Hampshire senior citizens retain all Medicare options. Specifically, the federal government should evaluate the Medicare environment in New Hampshire to ensure that:

(a) Existing policies and procedures provide for citizens to have a choice of Medicare options;

(b) Medicare reimbursement rates for physicians, hospitals, and home health care providers are sufficient to allow for access to needed care statewide and greater product choice in rural areas of the state;

(c) Medicare premium rates for New Hampshire managed care products be set at a level that allows attractive benefit coverage to citizens;

(d) Applications for Medicare insurance product introduction or expansions in New Hampshire receive high priority status by the federal government; and

(e) Congress reviews the impact of the "Balanced Budget Act" of 1997 on the ability of Medicare health maintenance organizations and home health care providers to continue to operate in New Hampshire; and

That a copy of this resolution be forwarded by the house clerk to the President of the United States, the President of the United States Senate, the Speaker of the United States House of Representatives, and to each member of the New Hampshire delegation.

POM-276. A concurrent resolution adopted by the Legislature of the State of New Hampshire relative to tobacco settlement funds; to the Committee on Finance.

HOUSE CONCURRENT RESOLUTION 12

Whereas, on November 23, 1998, representatives from 46 states signed a settlement agreement with the 5 largest tobacco manufacturers; and

Whereas, the Attorneys General Master Tobacco Settlement Agreement culminated legal action that began in 1994 when states began filing lawsuits against the tobacco industry; and

Whereas, the respective states are presently in the process of finalizing the terms of the Master Tobacco Settlement Agreement, and are making initial fiscal determinations relative to the most responsible ways and means to utilize the settlement funds; and

Whereas, under the terms of the agreement, tobacco manufacturers will pay \$206 billion over the next 25 years to the respective states in up-front and annual payments; and

Whereas, New Hampshire is projected to receive \$1,304,689,150 through the year 2025 under the terms of the Master Tobacco Settlement; and

Whereas, because many state lawsuits sought to recover Medicaid funds spent to treat illnesses caused by tobacco use, the Health Care Financing Administration (HCFA) contends that it is authorized and obligated, under the Social Security Act, to collect its share of any tobacco settlement funds attributable to Medicaid; and

Whereas, the Master Tobacco Settlement Agreement does not address the Medicaid recoupment issue, and thus the Social Security Act must be amended to resolve the recoupment issue in favor of the respective states; and

Whereas, as we move toward final approval of the Master Tobacco Settlement Agreement, it is imperative that state sovereignty be preserved; now, therefore, be it

Resolved by the State house of representatives, the senate concurring:

That the New Hampshire legislature urges the United States Congress to enact legislation amending the Social Security Act to prohibit recoupment by the federal government of state tobacco settlement funds; and

That it is the sense of the New Hampshire state legislature that the respective state legislatures should have complete autonomy over the appropriation and expenditure of state tobacco settlements funds; and

That the New Hampshire state legislature most fervently opposes any efforts by the federal government to earmark or impose any other restrictions on the respective states' use of state tobacco settlement funds; and

That copies of this resolution be transmitted by the house clerk to the President of the United States; the President and the Secretary of the United States Senate; the Speaker and the Clerk of the United States House of Representatives; and to each member of New Hampshire's congressional delegation.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. ROTH, from the Committee on Finance, without amendment:

S. 1429: An original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000 (Rept. No. 106-120).

By Mr. HATCH, from the Committee on the Judiciary:

Report to accompany the bill (S. 692) to prohibit Internet gambling, and for other purposes (Rept. No. 106-121).

EXECUTIVE REPORT OF A COMMITTEE

The following executive report of a committee was submitted:

By Mr. HATCH, for the Committee on the Judiciary:

Carlos Murguia, of Kansas, to the United States District Judge for the District of Kansas.

(The above nomination was reported with the recommendation that it be confirmed.)

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. ROTH:

S. 1429. An original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000; from the Committee on Finance; placed on the calendar.

By Mr. THOMAS (for himself and Mr. SMITH of Oregon):

S. 1430. A bill to set forth the policy of the United States with respect to Macau, and for other purposes; to the Committee on Foreign Relations.

By Mr. LAUTENBERG:

S. 1431. A bill to suspend temporarily the duty on mixtures of sennosides; to the Committee on Finance.

S. 1432. A bill to suspend temporarily the duty on dark couverture chocolate; to the Committee on Finance.

By Mr. HOLLINGS:

S. 1433. A bill to amend the Internal Revenue Code of 1986 to impose a retail excise

tax on merchandise sold via the Internet, through catalogs, or sold other than through local merchants in order to supplement the funding for elementary and secondary school teacher salaries; to the Committee on Finance.

By Ms. LANDRIEU (for herself, Mr. AKAKA, and Mr. CLELAND):

S. 1434. A bill to amend the National Historic Preservation Act to reauthorize that Act, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. LEVIN (for himself and Mr. KERRY):

S. 1435. A bill to amend section 9 of the Small Business Act to provide for the establishment of volunteer mentoring programs; to the Committee on Small Business.

By Mr. CONRAD:

S. 1436. A bill to amend the Agricultural Marketing Transition Act to provide support for United States agricultural producers that is equal to the support provided agricultural producers by the European Union, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. MOYNIHAN:

S. 1437. A bill to protect researchers from compelled disclosure of research in Federal courts, and for other purposes; to the Committee on the Judiciary.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. LOTT (for himself and Mr. DASCHLE):

S. Res. 162. A resolution to authorize testimony of employee of the Senate in State of New Mexico v. Felix Lucero Chavez; considered and agreed to.

By Mrs. BOXER:

S. Res. 163. A resolution to establish a special committee of the Senate to study the causes of firearms violence in America; to the Committee on Rules and Administration.

By Mr. THOMAS (for himself, Mr. ROBB, Mr. ROTH, and Mr. SMITH of Oregon):

S. Con. Res. 48. A concurrent resolution relating to the Asia-Pacific Economic Cooperation Forum; to the Committee on Foreign Relations.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. THOMAS (for himself and Mr. SMITH of Oregon):

S. 1430. A bill to set forth the policy of the United States with respect to Macau, and for other purposes; to the Committee on Foreign Relations.

THE UNITED STATES-MACAU POLICY ACT OF 1999

Mr. THOMAS. Mr. President, as the chairman of the Subcommittee on East Asian and Pacific Affairs, I rise to introduce S. 1430, the United States-Macau Policy Act of 1999. I ask unanimous consent that the text be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1430

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 "United States-Macau Policy Act of 1999".

SEC. 2 FINDINGS AND DECLARATIONS.

The Congress makes the following findings and declarations:

(1) The Congress recognizes that under the Joint Declaration of the Government of the People's Republic of China and the Government of the Republic of Portugal on the Question of Macau, dated April 13, 1987—

(A) the People's Republic of China and the Republic of Portugal have agreed that the People's Republic of China will resume the exercise of sovereignty over Macau on December 20, 1999, and until that time, Portugal will be responsible for the continuing administration of Macau;

(B) the People's Republic of China has guaranteed that, on and after December 20, 1999, the Macau Special Administrative Region of the People's Republic of China, will continue to enjoy a high degree of autonomy on all matters other than defense and foreign affairs;

(C) the People's Republic of China will implement a "one country, two systems" policy with respect to Macau, under which Macau will retain its current legal, social, and economic systems until at least the year 2049;

(D) provision is made for the continuation in force of bilateral and multilateral agreements implemented as of December 20, 1999, and for the ability of the Macau Special Administrative Region to conclude new agreements.

(2) The Congress supports the full and complete implementation of the provisions of the Joint Declaration.

(3) The Congress supports the policies and objectives set forth in the Joint Declaration.

(4) It is the sense of the Congress that—

(A) continued economic prosperity in Macau furthers United States interests in Asia and in our relationship with the People's Republic of China;

(B)(i) support for principles of democracy is a fundamental tenet of United States foreign policy, and as such, will also play a central role in United States policy toward Macau, now and after December 19, 1999; and

(ii) safeguarding the human rights of the people of Macau is of great importance to the United States and is directly relevant to United States interests in Macau;

(iii) a fully successful transition in the exercise of sovereignty over Macau must safeguard those human rights; and

(iv) human rights also serve as a basis for Macau's continued economic prosperity.

SEC. 3. DEFINITIONS.

For purposes of this Act—

(1) prior to December 20, 1999, the term "Macau" means the Portuguese Dependent Territory of Macau, and on and after December 20, 1999, the term "Macau" means the Macau Special Administration Region of the People's Republic of China;

(2) the term "Joint Declaration" means the Joint Declaration of the Government of the People's Republic of China and the Government of the Republic of Portugal on the Question of Macau, dated April 13, 1987; and

(3) the term "laws of the United States" means provisions of law enacted by the Congress.

TITLE I—POLICY

SEC. 101. SENSE OF CONGRESS.

It is the sense of the Congress that—

(1) the United States should play an active role before, on, and after December 20, 1999, in assisting Macau in maintaining its confidence and prosperity, its unique cultural heritage, and the mutually beneficial ties between the people of the United States and the people of Macau; and

(2) through its policies, the United States should assist Macau in maintaining a high degree of autonomy in matters other than

defense and foreign affairs as guaranteed by the People's Republic of China and the Republic of Portugal in the Joint Declaration, particularly with respect to such matters as trade, commerce, law enforcement, finance, monetary policy, aviation, shipping, communications, tourism, cultural affairs, sports, and participation in international organizations, consistent with the national security and other interests of the United States.

TITLE II—THE STATUS OF MACAU IN UNITED STATES LAW

SEC. 201. CONTINUED APPLICATION OF UNITED STATES LAW.

(a) IN GENERAL.—Notwithstanding any change in the exercise of sovereignty over Macau, and subject to subsections (b) and (c), the laws of the United States shall continue to apply with respect to Macau, on and after December 20, 1999, in the same manner as the laws of the United States were applied with respect to Macau before such date unless otherwise expressly provided by law or by Executive order under section 202.

(b) INTERNATIONAL AGREEMENTS.—For all purposes, including actions in any court of the United States, the Congress approves of the continuation in force on and after December 20, 1999, of all treaties and other international agreements, including multilateral conventions, entered into before such date between the United States and Macau, or entered into force before such date between the United States and the Republic of Portugal with respect to, or as applied to, Macau, unless or until terminated in accordance with law. If, in carrying out this title, the President determines that Macau is not legally competent to carry out its obligations under any such treaty or other international agreement, or that the continuation of Macau's obligations or rights under any such treaty or other international agreement is not appropriate under the circumstances, the President shall promptly notify the Committee on International Relations of the House of Representatives and the Committee on Foreign Relations of the Senate concerning such determination, and shall take appropriate action to modify or terminate such treaty or other international agreement.

(c) EXPORT CONTROLS.—Notwithstanding subsection (a) or any other provision of law, within 90 days after the date of the enactment of this Act the President—in close consultation with the relevant committees of the Congress—shall establish with respect to Macau, such export control policies and regulations as he determines to be necessary to protect fully the national security interests of the United States.

SEC. 202. PRESIDENTIAL ORDER.

(a) PRESIDENTIAL DETERMINATION.—On or after December 20, 1999, whenever the President determines that Macau is not sufficiently autonomous to justify treatment under a particular law of the United States, or any provision thereof, different from that accorded the People's Republic of China, the President may issue an Executive order suspending the application of section 201(a) to such law or provision of law. The President shall promptly notify the Committee on International Relations of the House of Representatives and the Committee on Foreign Relations of the Senate concerning any such determination.

(b) FACTOR FOR CONSIDERATION.—In making a determination under subsection (a) with respect to the application of a law of the United States, or any provision thereof, to Macau, the President should consider the terms, obligations, and expectations expressed in the Joint Declaration with respect to Macau.

(c) PUBLICATION IN FEDERAL REGISTER.—Any Executive order issued under subsection