

(Mr. HAGEL) was added as a cosponsor of amendment No. 1455 proposed to S. 1429, an original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000.

## AMENDMENT NO. 1460

At the request of Mr. STEVENS the names of the Senator from Alaska (Mr. MURKOWSKI), the Senator from Hawaii (Mr. INOUE), the Senator from South Carolina (Mr. HOLLINGS), the Senator from Louisiana (Mr. BREAUX), the Senator from Alabama (Mr. SHELBY), the Senator from Washington (Mr. GORTON), the Senator from Washington (Mrs. MURRAY), and the Senator from Mississippi (Mr. COCHRAN) were added as cosponsors of amendment No. 1460 proposed to S. 1429, an original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000.

## AMENDMENT NO. 1479

At the request of Mr. JOHNSON the name of the Senator from Nevada (Mr. REID) was added as a cosponsor of amendment No. 1479 proposed to S. 1429, an original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000.

## AMENDMENT NO. 1480

At the request of Mr. COVERDELL his name was added as a cosponsor of amendment No. 1480 intended to be proposed to S. 1429, an original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000.

## AMENDMENT NO. 1488

At the request of Mr. STEVENS the names of the Senator from Alaska (Mr. MURKOWSKI), the Senator from Hawaii (Mr. INOUE), the Senator from South Carolina (Mr. HOLLINGS), the Senator from Louisiana (Mr. BREAUX), the Senator from Alabama (Mr. SHELBY), the Senator from Washington (Mr. GORTON), the Senator from Washington (Mrs. MURRAY), and the Senator from Mississippi (Mr. COCHRAN) were added as cosponsors of amendment No. 1488 proposed to S. 1429, an original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000.

SENATE RESOLUTION 169—COMMENDING GENERAL WESLEY K. CLARK, UNITED STATES ARMY

Mr. COCHRAN (for himself, Mr. MCCAIN, and Mr. STEVENS) submitted the following resolution; which was referred to the Committee on Armed Services:

## S. RES. 169

Whereas General Wesley K. Clark has had a long and distinguished military career, which includes graduating first in the class of 1966 from the United States Military Academy at West Point and serving in command positions at every level in the United States Army, culminating in service concurrently in the positions of Supreme Allied Commander, Europe and Commander-in-Chief of the United States European Command;

Whereas General Clark was integral to the formulation of the Dayton Accords;

Whereas General Clark most recently distinguished himself by his tireless, resourceful, and successful leadership of the first military action of the North Atlantic Treaty Organization despite severe constraints; and

Whereas General Clark's record of exemplary and dedicated service is an example which all military officers should seek to emulate and is deserving of special recognition: Now, therefore, be it

*Resolved*, That (a) the United States Senate commends and expresses its gratitude to General Wesley K. Clark, United States Army, for his outstanding record of military service to the United States of America.

(b) The Secretary of the Senate shall transmit a copy of this resolution to General Wesley K. Clark.

Mr. COCHRAN. Mr. President, I am submitting today a resolution which commends General Wesley K. Clark for his outstanding service to the United States. I am pleased to be joined by Mr. MCCAIN and Mr. STEVENS as cosponsors of the resolution.

I was sorry to learn from the Wednesday morning's newspapers that General Clark would be leaving his current post, where he serves simultaneously as the NATO Supreme Allied Commander Europe and as Commander-in-Chief of the United States European Command, before his tour was scheduled to end. When General Clark retires next year, the United States will be losing one of its finest officers. And I say that not just because of what he just accomplished in successfully leading NATO forces into battle for the first time, but because of the exemplary record General Clark compiled over 33 years of service to our Nation.

Wes Clark graduated first in his class from West Point in 1966, and was selected to attend Oxford University as a Rhodes Scholar. After graduating from Oxford General Clark distinguished himself in Vietnam, where he commanded a mechanized infantry company in combat. General Clark went on to command two other companies, as well as an armor battalion at Fort Carson, Colorado, a brigade in the 4th Infantry Division, also at Fort Carson, the National Training Center at Fort Irwin, California, the 1st Calvary Division at Fort Hood, Texas, and the United States Southern Command, headquartered in Panama.

I won't list the numerous staff jobs in which General Clark has served, but I do point out that General Clark, as the Director of Strategic Plans and Policy on the Joint Staff, was integral to the formulation of the Bosnian Peace Accords, negotiated in Dayton. In reviewing the numerous positions General Clark has held since he graduated from West Point, it is beyond question that Wes Clark is an officer who has served our Nation well during the last 33 years.

I recently had a chance to visit with General Clark at his headquarters in Brussels. Despite months of getting little sleep, I'm told it was about four hours per night, General Clark was able to explain to me clearly and in de-

tail our military operations in Kosovo and Serbia. His grasp of every nuance of every plan and option, was evident, and only reinforced his reputation for thoroughness. Nothing demonstrates his reputation for thoroughness and resourcefulness. Nothing demonstrates this more clearly than one simple fact: In an environment where General Clark was operating under severe constraints, he led NATO forces to victory. He was tireless; he was imaginative; and ultimately, he was victorious.

This resolution commends General Clark and expresses the Senate's gratitude to him not just because of his recent service, but because of his lifetime of service. General Clark deserves recognition not only for achieving results, but also for his personal integrity. His record of saying what he believes should be said without respect to whether that is what other people necessarily want to hear is an example that others should seek to emulate.

General Wes Clark has had a career distinguished by exemplary and dedicated service to our Nation. I urge the adoption of the Senate of this resolution.

The PRESIDING OFFICER. The Senator from the great State of Arkansas.

Mr. HUTCHINSON. Mr. President, first of all, I commend the distinguished Senator from Mississippi for the introduction of this resolution. I associate myself with his remarks. I note for the RECORD, among the biographical comments that Senator COCHRAN made concerning General Clark, special emphasis on the fact that he hails from Little Rock, AK.

So with my fellow Arkansans, we express our pride at General Clark and his exemplary career, the service he has rendered our country with great distinction. I commend the Senator from Mississippi for introducing, I think, a very important resolution.

Mr. COCHRAN. Mr. President, I thank the distinguished Senator from Arkansas for his kind remarks. We appreciate very much his cosponsorship of the resolution.

## AMENDMENTS SUBMITTED

AGRICULTURE APPROPRIATIONS  
FOR FY 2000

## BAUCUS AMENDMENT NO. 1495

(Ordered to lie on the table.)

Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill (S. 1233) making appropriations for Agriculture, Rural Development, Food and Drug Administration, and Related Agencies programs for the fiscal year ending September 30, 2000, and for other purposes; as follows:

On page 76, between lines 6 and 7, insert the following:

SEC. 7. SENSE OF THE SENATE CONCERNING ACTIONS BY THE WORLD TRADE ORGANIZATION RELATING TO TRADE IN AGRICULTURAL COMMODITIES.—

(a) FINDINGS.—The Senate finds that—  
 (1) agricultural producers in the United States compete effectively when world markets are not distorted by government intervention;  
 (2) the elimination of barriers to competition in world markets for agricultural commodities is in the interest of producers and consumers in the United States;

(3) the United States must provide leadership on the opening of the agricultural markets in upcoming multilateral World Trade Organization negotiations;

(4) countries that import agricultural commodities are more likely to liberalize practices if they are confident that their trading partners will not curtail the availability of agricultural commodities on world markets for foreign policy purposes; and

(5) a multilateral commitment to use the open market, rather than government intervention, to guarantee food security would advance the interests of the farm community of the United States.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that—

(1) members of the World Trade Organization should undertake multilateral negotiations to eliminate policies and programs that distort world markets for agricultural commodities; and

(2) as part of the multilateral negotiations, members of the World Trade Organization should agree to renounce the use of unilateral sanctions to prohibit, restrict, or condition agricultural exports.

TAXPAYERS REFUND ACT OF 1999

ROTH (AND MOYNIHAN)  
 AMENDMENT NO. 1496

Mr. ROTH (for himself and Mr. MOYNIHAN) proposed an amendment to the bill, S. 1429, supra; as follows:

On page 10, strike the matter between lines 19 and 20 (as added by the Hutchison amendment), and insert:

<b>“Calendar year:</b>	<b>Applicable dollar amount:</b>	
2006 .....	\$4,000	
2007 and thereafter .....	\$5,000.	

On page 11, strike the matter before line 1 (as added by the Hutchison amendment), and insert:

<b>“Calendar year:</b>	<b>Applicable dollar amount:</b>	
2006 .....	\$2,000	
2007 and thereafter .....	\$2,500.	

On page 11, line 3, strike “2008” (as added by the Hutchison amendment) and insert “2007”.

On page 11, line 11, strike “2007” (as added by the Hutchison amendment) and insert “2006”.

On page 19, line 7, strike “50” and insert “40”.

In the section at the end of title II relating to expansion of adoption expenses (as added by the Landrieu amendment), strike “\$7,500” and insert “\$10,000”.

On page 75, line 6, strike “section 401(a)(11)” and insert “sections 401(a)(11) and 411(b)(1)(H)”.

On page 87, line 3, strike “Section” and insert “Except as provided in subsection (b)(4)(A), section”.

On page 153, strike lines 17 and 18, and insert:

“(2) an individual account plan which is subject to the funding standards of section 412.

Such term shall not include a governmental plan (within the meaning of section 414(d)) or

a church plan (within the meaning of section 414(e)) with respect to which an election under section 410(d) has not been made.”

On page 158, strike lines 8 and 9, and insert: “(B) an individual account plan which is subject to the funding standards of section 302.

Such term shall not include a governmental plan (within the meaning of section 3(32)) or a church plan (within the meaning of section 3(33)) with respect to which an election under section 410(d) of the Internal Revenue Code of 1986 has not been made.”

On page 161, after line 23, insert:

**SEC. \_\_\_\_ . MAXIMUM CONTRIBUTION DEDUCTION RULES MODIFIED AND APPLIED TO ALL DEFINED BENEFIT PLANS.**

(a) IN GENERAL.—Subparagraph (D) of section 404(a)(1) (relating to special rule in case of certain plans) is amended to read as follows:

“(D) SPECIAL RULE IN CASE OF CERTAIN PLANS.—

“(i) IN GENERAL.—In the case of any defined benefit plan, except as provided in regulations, the maximum amount deductible under the limitations of this paragraph shall not be less than the unfunded termination liability (determined as if the proposed termination date referred to in section 4041(b)(2)(A)(i)(II) of the Employee Retirement Income Security Act of 1974 were the last day of the plan year).

“(ii) PLANS WITH LESS THAN 100 PARTICIPANTS.—For purposes of this subparagraph, in the case of a plan which has less than 100 participants for the plan year, termination liability shall not include the liability attributable to benefit increases for highly compensated employees (as defined in section 414(q)) resulting from a plan amendment which is made or becomes effective, whichever is later, within the last 2 years before the termination date.

“(iii) RULE FOR DETERMINING NUMBER OF PARTICIPANTS.—For purposes of determining whether a plan has more than 100 participants, all defined benefit plans maintained by the same employer (or any member of such employer’s controlled group (within the meaning of section 412(1)(8)(C))) shall be treated as 1 plan, but only employees of such member or employer shall be taken into account.

“(iv) PLANS ESTABLISHED AND MAINTAIN BY PROFESSIONAL SERVICE EMPLOYERS.—Clause (i) shall not apply to a plan described in section 4021(b)(13) of the Employee Retirement Income Security Act of 1974.”

(b) CONFORMING AMENDMENT.—Paragraph (6) of section 4972(c) is amended to read as follows:

“(6) EXCEPTIONS.—In determining the amount of nondeductible contributions for any taxable year, there shall not be taken into account so much of the contributions to 1 or more defined contribution plans which are not deductible when contributed solely because of section 404(a)(7) as does not exceed the greater of—

“(A) the amount of contributions not in excess of 6 percent of compensation (within the meaning of section 404(a)) paid or accrued (during the taxable year for which the contributions were made) to beneficiaries under the plans, or

“(B) the sum of—

“(i) the amount of contributions described in section 401(m)(4)(A), plus

“(ii) the amount of contributions described in section 402(g)(3)(A).

For purposes of this paragraph, the deductible limits under section 404(a)(7) shall first be applied to amounts contributed to a defined benefit plan and then to amounts described in subparagraph (B).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to plan years beginning after December 31, 2000.

**SEC. \_\_\_\_ . INCREASE IN SECTION 415 EARLY RETIREMENT LIMIT FOR GOVERNMENTAL AND OTHER PLANS.**

(a) IN GENERAL.—Subclause (II) of section 415(b)(2)(F)(i), as amended by section 346(c), is amended—

(1) by striking “\$75,000” and inserting “80 percent of the dollar amount in effect under paragraph (1)(A)”, and

(2) by striking “the \$75,000 limitation” and inserting “80 percent of such dollar amount”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to years beginning after December 31, 1999.

On page 180, after line 24, insert:

**SEC. 370A. REPORTING SIMPLIFICATION.**

(a) SIMPLIFIED ANNUAL FILING REQUIREMENT FOR OWNERS AND THEIR SPOUSES.—

(1) IN GENERAL.—The Secretary of the Treasury shall modify the requirements for filing annual returns with respect to one-participant retirement plans to ensure that such plans with assets of \$500,000 or less as of the close of the plan year need not file a return for that year.

(2) ONE-PARTICIPANT RETIREMENT PLAN DEFINED.—For purposes of this subsection, the term “one-participant retirement plan” means a retirement plan that—

(A) on the first day of the plan year—  
 (i) covered only the employer (and the employer’s spouse) and the employer owned the entire business (whether or not incorporated), or

(ii) covered only one or more partners (and their spouses) in a business partnership (including partners in an S or C corporation),

(B) meets the minimum coverage requirements of section 410(b) of the Internal Revenue Code of 1986 without being combined with any other plan of the business that covers the employees of the business,

(C) does not provide benefits to anyone except the employer (and the employer’s spouse) or the partners (and their spouses),

(D) does not cover a business that is a member of an affiliated service group, a controlled group of corporations, or a group of businesses under common control, and

(E) does not cover a business that leases employees.

(3) OTHER DEFINITIONS.—Terms used in paragraph (2) which are also used in section 414 of the Internal Revenue Code of 1986 shall have the respective meanings given such terms by such section.

(b) SIMPLIFIED ANNUAL FILING REQUIREMENT FOR PLANS WITH FEWER THAN 25 EMPLOYEES.—In the case of a retirement plan which covers less than 25 employees on the 1st day of the plan year and meets the requirements described in subparagraphs (B), (D), and (E) of subsection (a)(2), the Secretary of the Treasury shall provide for the filing of a simplified annual return that is substantially similar to the annual return required to be filed by a one-participant retirement plan.

(c) EFFECTIVE DATE.—The provisions of this section shall take effect on January 1, 2001.

On page 195, strike lines 4 through 9, and insert:

**SEC. 404. EXTENSION OF EXCLUSION FOR EMPLOYER-PROVIDED EDUCATIONAL ASSISTANCE.**

(a) IN GENERAL.—Section 127(d) (relating to termination of exclusion for educational assistance programs) is amended by striking “May 31, 2000” and inserting “December 31, 2003”.

On page 202, between lines 9 and 10, insert: