

(Mr. BUNNING), the Senator from Nevada (Mr. REID), and the Senator from Iowa (Mr. GRASSLEY) were added as cosponsors of S. Res. 304, a resolution expressing the sense of the Senate regarding the development of educational programs on veterans' contributions to the country and the designation of the week that includes Veterans Day as "National Veterans Awareness Week" for the presentation of such educational programs.

AMENDMENT NO. 3828

At the request of Mr. BINGAMAN, the names of the Senator from Maryland (Ms. MIKULSKI), the Senator from Rhode Island (Mr. REED), and the Senator from Montana (Mr. BAUCUS) were added as cosponsors of amendment No. 3828 proposed to H.R. 8, a bill to amend the Internal Revenue Code of 1986 to phaseout the estate and gift taxes over a 10-year period.

**SENATE RESOLUTION 336—EX-
PRESSING THE SENSE OF THE
SENATE REGARDING THE CON-
TRIBUTIONS, SACRIFICIES, AND
DISTINGUISHED SERVICE OF
AMERICANS EXPOSED TO RADI-
ATION OR RADIOACTIVE MATE-
RIALS AS A RESULT OF SERVICE
IN THE ARMED FORCES**

Ms. SNOWE (for herself, Mr. MURKOWSKI, and Mr. WELLSTONE) submitted the following resolution, which was considered and agreed to:

S. RES. 336

Whereas the Nation has a responsibility to veterans who are injured, or who incur a disease, while serving in the Armed Forces, including the provision of health care, cash compensation, and other benefits for such disabilities;

Whereas from 1945 to 1963, the United States conducted test explosions of approximately 235 nuclear devices, potentially exposing approximately 220,000 members of the Armed Forces to unknown levels of radiation, and approximately 195,000 members of the Armed Forces have been identified as participants in the occupation of Hiroshima and Nagasaki, Japan, after World War II;

Whereas many of these veterans later claimed that low levels of radiation released during such tests, or exposure to radiation during such occupation, may be a cause of certain medical conditions; and

Whereas Sunday, July 16, 2000, is the 55th anniversary of the first nuclear explosion, the Trinity Shot in New Mexico: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) July 16, 2000, should be designated as a "National Day of Remembrance" in order to honor veterans exposed to radiation or radioactive materials during service in the Armed Forces; and

(2) the contributions, sacrifices, and distinguished service on behalf of the United States of the Americans exposed to radiation or radioactive materials while serving in the Armed Forces are worthy of solemn recognition.

AMENDMENTS SUBMITTED

MARRIAGE PENALTY TAX RELIEF
ACT

FEINGOLD AMENDMENTS NOS.
3845-3846

Mr. FEINGOLD proposed two amendments to the bill (H.R. 4810) to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001; as follows:

AMENDMENT No. 3845

Beginning on page 2, line 5, strike all through page 5, line 11, and insert:

**SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN
STANDARD DEDUCTION.**

(a) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to standard deduction) is amended—

(1) by striking "\$5,000" in subparagraph (A) and inserting "200 percent of the dollar amount in effect under subparagraph (C) for the taxable year";

(2) by striking "\$4,400" in subparagraph (B) and inserting "\$7,500";

(3) by adding "or" at the end of subparagraph (B);

(4) by striking "\$3,000 in the case of" and all that follows in subparagraph (C) and inserting "\$4,750 in any other case."; and

(5) by striking subparagraph (D).

(b) TECHNICAL AMENDMENTS.—

(1) Section 63(c)(4) of such Code is amended by adding at the end the following flush sentence:

"The preceding sentence shall not apply to the amount referred to in paragraph (2)(A)."

(2) Section 63(c)(4)(B) of such Code is amended—

(A) by redesignating clause (ii) as clause (iii); and

(B) by striking clause (i) and inserting:

"(i) 'calendar year 2000' in the case of the dollar amounts contained in paragraph (2),

"(ii) 'calendar year 1987' in the case of the dollar amounts contained in paragraph (5)(A) or subsection (f), and".

(3) Subparagraph (B) of section 1(f)(6) of such Code is amended by striking "(other than with" and all that follows through "shall be applied" and inserting "(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied".

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

AMENDMENT No. 3846

At the end of the bill, add the following:

**TITLE II—COBRA CONTINUATION
COVERAGE**

Subtitle A—Tax Credit for Insurance Costs

**SEC. 201. CREDIT FOR HEALTH INSURANCE
COSTS OF INDIVIDUALS WITH
COBRA COVERAGE.**

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to nonrefundable personal credits) is amended by inserting after section 25A the following new section:

"SEC. 25B. HEALTH INSURANCE COSTS OF INDIVIDUALS WITH COBRA COVERAGE.

"(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 25 percent of the amount paid during the taxable year for coverage for the taxpayer, his spouse, and dependents under qualified health insurance.

"(b) LIMITATION ON COVERAGE.—Amounts paid for coverage of an individual for any month shall not be taken into account under subsection (a) if, as of the first day of such month, such individual is covered under any medical care program described in—

"(1) title XVIII, XIX, or XXI of the Social Security Act,

"(2) chapter 55 of title 10, United States Code,

"(3) chapter 17 of title 38, United States Code,

"(4) chapter 89 of title 5, United States Code, or

"(5) the Indian Health Care Improvement Act.

"(c) QUALIFIED HEALTH INSURANCE.—For purposes of this section, the term 'qualified health insurance' means health insurance coverage (as defined under section 9832(b)(1)(A)) which constitutes continuation coverage under a group health plan which is required to be provided by Federal law for an individual during the period specified in section 4980B(f)(2)(B).

"(d) SPECIAL RULES.—

"(1) COORDINATION WITH OTHER DEDUCTIONS.—No credit shall be allowed under this section for the taxable year if any amount paid for qualified health insurance is taken into account in determining the deduction allowed for such year under section 213 or 220.

"(2) DENIAL OF CREDIT TO DEPENDENTS.—No credit shall be allowed under this section to any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which such individual's taxable year begins."

(b) REGULATIONS.—The Secretary of the Treasury shall promulgate such regulations as necessary to carry out the provisions of this section, including reporting requirements for employers.

(c) CLERICAL AMENDMENT.—The table of sections for subpart A part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25A the following new item:

"Sec. 25B. Health insurance costs of individuals with COBRA coverage."

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

**Subtitle B—COBRA Protection for Early
Retirees**

**CHAPTER 1—AMENDMENTS TO THE EM-
PLOYEE RETIREMENT INCOME SECUR-
ITY ACT OF 1974**

**SEC. 211. COBRA CONTINUATION BENEFITS FOR
CERTAIN RETIRED WORKERS WHO
LOSE RETIREE HEALTH COVERAGE.**

(a) ESTABLISHMENT OF NEW QUALIFYING EVENT.—

(1) IN GENERAL.—Section 603 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1163) is amended by inserting after paragraph (6) the following new paragraph:

"(7) The termination or substantial reduction in benefits (as defined in section 607(7)) of group health plan coverage as a result of plan changes or termination in the case of a covered employee who is a qualified retiree."

(2) QUALIFIED RETIREE; QUALIFIED BENEFICIARY; AND SUBSTANTIAL REDUCTION DEFINED.—Section 607 of such Act (29 U.S.C. 1167) is amended—

(A) in paragraph (3)—

(i) in subparagraph (A), by inserting "except as otherwise provided in this paragraph," after "means,"; and

(ii) by adding at the end the following new subparagraph: