

amended by striking "and" at the end of paragraph (10), by striking the period at the end of paragraph (11) and inserting ", and", and by adding at the end the following new paragraph:

"(12) the amount of any qualified Coverdell education savings account contribution under section 127(d) with respect to such employee."

(c) CONFORMING AMENDMENT.—Section 221(e)(2)(A) is amended by inserting "(other than under subsection (d) thereof)" after "section 127".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made in taxable years beginning after December 31, 2001.

**SA 784.** Mr. HARKIN (for himself and Mr. JOHNSON) submitted an amendment intended to be proposed by him to the bill H.R. 1836, to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2002; which was ordered to lie on the table; as follows:

At the end of subtitle D of title IV, add the following:

**SEC. —. ABOVE-THE-LINE DEDUCTION FOR QUALIFIED EMERGENCY RESPONSE EXPENSES OF ELIGIBLE EMERGENCY RESPONSE PROFESSIONALS.**

(a) DEDUCTION ALLOWED.—Part VII of subchapter B of chapter 1 (relating to additional itemized deductions for individuals), as amended by this Act, is amended by redesignating section 224 as section 225 and by inserting after section 223 the following new section:

**"SEC. 224. QUALIFIED EMERGENCY RESPONSE EXPENSES.**

"(a) ALLOWANCE OF DEDUCTION.—In the case of an eligible emergency response professional, there shall be allowed as a deduction an amount equal to the qualified expenses paid or incurred by the taxpayer during the taxable year.

"(b) DEFINITIONS.—For purposes of this section—

"(1) ELIGIBLE EMERGENCY RESPONSE PROFESSIONAL.—The term 'eligible emergency response professional' includes—

"(A) a full-time employee of any police department or fire department which is organized and operated by a governmental entity to provide police protection, firefighting service, or emergency medical services for any area within the jurisdiction of such governmental entity,

"(B) an emergency medical technician licensed by a State who is employed by a State or non-profit to provide emergency medical services, and

"(C) a member of a volunteer fire department which is organized to provide firefighting or emergency medical services for any area within the jurisdiction of a governmental entity which is not provided with any other firefighting services.

"(2) GOVERNMENTAL ENTITY.—The term 'governmental entity' means a State (or political subdivision thereof), Indian tribal (or political subdivision thereof), or Federal government.

"(3) QUALIFIED EXPENSES.—The term 'qualified expenses' means unreimbursed expenses for police and firefighter activities, as determined by the Secretary.

"(c) DENIAL OF DOUBLE BENEFIT.—

"(1) IN GENERAL.—No other deduction or credit shall be allowed under this chapter for any amount taken into account for which a deduction is allowed under this section.

"(2) COORDINATION WITH EXCLUSIONS.—A deduction shall be allowed under subsection (a) for qualified expenses only to the extent the amount of such expenses exceeds the amount

excludable under section 135, 529(c)(1), or 530(d)(2) for the taxable year.

"(d) TERMINATION.—This section shall not apply to taxable years beginning after December 31, 2006."

(b) DEDUCTION ALLOWED IN COMPUTING ADJUSTED GROSS INCOME.—Section 62(a) (relating to adjusted gross income defined), as amended by this Act, is amended by inserting after paragraph (19) the following new paragraph:

"(20) QUALIFIED PROFESSIONAL DEVELOPMENT EXPENSES.—The deduction allowed by section 224."

(c) CONFORMING AMENDMENTS.—

(1) Sections 86(b)(2), 135(c)(4), 137(b)(3), and 219(g)(3), as amended by this Act, are each amended by inserting "224," after "221,"

(2) Section 221(b)(2)(C), as amended by this Act, is amended by inserting "224," before "911".

(3) Section 469(i)(3)(E), as amended by this Act, is amended by striking "and 223" and inserting ", 223, and 224".

(4) The table of sections for part VII of subchapter B of chapter 1, as amended by this Act, is amended by striking the item relating to section 223 and inserting the following new items:

"Sec. 224. Qualified emergency response expenses.

"Sec. 225. Cross reference."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2001.

**AUTHORITY FOR COMMITTEES TO MEET**

**COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY**

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Committee on Agriculture, Nutrition, and Forestry be authorized to meet during the session of the Senate on Tuesday, May 22, at 1:30 p.m., in the President's Room, to conduct a full committee markup of the nominations of Ms. Mary Waters, Mr. J.B. Penn, Mr. Lou Gallegos, Mr. Eric Bost, and Mr. William Hawks for the U.S. Department of Agriculture.

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

**COMMITTEE ON FOREIGN RELATIONS**

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Tuesday, May 22, 2001, at 2 p.m., SD-419, to hold a hearing, as follows: Mr. Lorne W. Craner, of Virginia, to be Assistant Secretary of State for Democracy, Human Rights, and Labor, to be introduced by the Honorable JOHN MCCAIN (R-AZ); the Honorable Donald Burnham Ensenat, of Louisiana, to be Chief of Protocol, with Rank of Ambassador, to be introduced by the Honorable JOHN B. BREAUX (D-LA); Mr. Carl W. Ford, Jr., of Arkansas, to be Assistant Secretary of State for Intelligence and Research, to be introduced by the Honorable John Glenn (D-OH), former Member, U.S. Senate; the Honorable Ruth A. Davis, of Georgia, to be Director General of the Foreign Service; and Mr. Paul Vincent Kelly, of Virginia, to be Assistant Secretary of State for Legislative Affairs.

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

**SUBCOMMITTEE ON CONSUMER AFFAIRS,  
FOREIGN COMMERCE AND TOURISM**

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Subcommittee on Consumer Affairs, Foreign Commerce and Tourism of the Committee on Commerce, Science, and Transportation be authorized to meet on Tuesday, May 22, 2001, at 2:30 p.m., on prescription drugs.

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

**SUBCOMMITTEE ON IMMIGRATION**

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Committee on the Judiciary Subcommittee on Immigration be authorized to meet to conduct a hearing on Tuesday, May 22, 2001, at 2 p.m., in SD-226.

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

**APPOINTMENTS**

The PRESIDING OFFICER. The Chair, on behalf of the President pro tempore and upon the recommendation of the Democratic leader, pursuant to Public Law 106-554, appoints the Senator from Massachusetts (Mr. KERRY) to the Board of Directors of the Vietnam Education Foundation.

The Chair, on behalf of the President pro tempore, upon the recommendation of the majority leader, pursuant to Public Law 105-292, as amended by Public Law 106-55, reappoints Michael K. Young, of Washington, D.C., to the United States Commission on International Religious Freedom.

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

**EXECUTIVE SESSION**

**EXECUTIVE CALENDAR**

Mr. GRASSLEY. Mr. President, in executive session, I ask unanimous consent that the Senate proceed to the consideration of the following nominations: Nos. 43, 79, 80, 81, 82, 86, 89, 90, 91, 92, 93, 94, and 95.

In addition, I ask unanimous consent that the nomination of William Hansen (PN 274) be discharged from the HELP Committee and, further, that the Senate proceed to its consideration as well.

I further ask unanimous consent that the nominations be confirmed, the motions to reconsider be laid upon the table, and any statements relating to the nominations be printed in the RECORD, the President be immediately notified of the Senate's action, and that the Senate then return to legislative session.

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

The nominations considered and confirmed are as follows:

**DEPARTMENT OF STATE**

Lincoln P. Bloomfield, Jr., of Virginia, to be an Assistant Secretary of State (Political-Military Affairs).