

now offer adoption benefits to their employees;

Whereas Dave Thomas received the 2001 Social Awareness Award from the United States Postal Service for being instrumental in the use of the Adoption Awareness postage stamp as a vehicle for highlighting cause of adoption;

Whereas Dave Thomas founded Wendy's Old-Fashioned Hamburgers in Columbus, Ohio, on November 15, 1969 and transformed it into one of the most successful food franchises in the country and, in promoting Wendy's, became a national figure representing a friendly face, good food, and a kind sense of humor;

Whereas Dave Thomas, in 1993, 45 years after leaving school, earned his GED certificate and received his high school diploma from Coconut Creek High School in Ft. Lauderdale, Florida, securing him as role model to students of all ages;

Whereas Dave Thomas used his financial success to promote and advance the cause of adoption: Now, therefore, be it

*Resolved*, That the Senate—

(1) recognizes that America has lost one of its most dedicated and hardest working advocates for adoption, and honors him in his devotion to family, life, and business; and

(2) expresses its deep and heartfelt condolences to the family of Dave Thomas on their loss.

#### S. RES. 200

Whereas on March 22, 1972, President Richard Nixon signed Public Law 92-258, which amended the Older Americans Act of 1965 to establish a national nutrition program for the elderly, commonly referred to as the "Elderly Nutrition Program";

Whereas the Elderly Nutrition Program has been expanded since its inception in 1972 to include 3 distinct components: congregate meals, home delivered meals, and the Nutrition Program for the Elderly in the Department of Agriculture;

Whereas the Elderly Nutrition Program operates in every State and most counties and cities in the United States, providing seniors with guaranteed meals;

Whereas these meals each provide at a minimum 33 percent of the recommended daily allowances of nutrients;

Whereas the Elderly Nutrition Program has provided more than 4,700,000,000 meals;

Whereas the Elderly Nutrition Program is a vital component of a service network, providing a continuum of home- and community-based long-term care for seniors and helping them to avoid premature or unnecessary institutionalization;

Whereas the Elderly Nutrition Program provides a powerful socialization opportunity for millions of seniors to help combat loneliness and isolation;

Whereas a strong national network of nutrition service providers and thousands of dedicated volunteers administer the Elderly Nutrition Program; and

Whereas under the Elderly Nutrition Program, more than 272,000,000 meals are provided each year to older individuals in the greatest economic or social need and to older Native Americans: Now, therefore, be it

*Resolved*, That on the occasion of the 30th anniversary of the establishment of a national nutrition program for the elderly, commonly referred to as the "Elderly Nutrition Program"—

(1) it is the sense of the Senate that the program, of great importance to the health and well-being of participants, is well-run and continues to achieve its objectives on behalf of the senior citizens it serves; and

(2) the Senate—

(A) expresses appreciation for the daily work of all the individuals, including volun-

teers, who administer the program at the local level; and

(B) recognizes the importance of the present and future health and well-being of the millions of senior citizens across the Nation, including the maintenance of their independence and dignity.

### AMENDMENTS SUBMITTED AND PROPOSED

SA 2698. Mr. DASCHLE (for himself and Mr. BAUCUS) proposed an amendment to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes.

#### TEXT OF AMENDMENTS

SA 2698. Mr. DASCHLE (for himself, and Mr. BAUCUS) proposed an amendment to the bill H.R. 622, to amend the Internal Revenue Code of 1986 to expand the adoption credit, and for other purposes; as follows:

Strike all after the enacting clause and insert the following:

#### SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the "Economic Recovery and Assistance for American Workers Act of 2002".

(b) REFERENCES TO INTERNAL REVENUE CODE OF 1986.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

#### (c) TABLE OF CONTENTS.—

Sec. 1. Short title; etc.

#### TITLE I—SUPPLEMENTAL REBATE FOR INDIVIDUAL TAXPAYERS

Sec. 101. Supplemental rebate.

#### TITLE II—TEMPORARY BUSINESS RELIEF

Sec. 201. Special depreciation allowance for certain property.

#### TITLE III—ASSISTANCE FOR MEDICAID COVERAGE

Sec. 301. Temporary increases of medicaid FMAP.

#### TITLE IV—TEMPORARY EXTENDED UNEMPLOYMENT BENEFITS

Sec. 401. Short title.

Sec. 402. Federal-State agreements.

Sec. 403. Temporary extended unemployment compensation account.

Sec. 404. Payments to States having agreements under this title.

Sec. 405. Financing provisions.

Sec. 406. Fraud and overpayments.

Sec. 407. Definitions.

Sec. 408. Applicability.

#### TITLE V—ADDITIONAL PROVISIONS

Sec. 501. No impact on social security trust funds.

Sec. 502. Emergency designation.

#### TITLE I—SUPPLEMENTAL REBATE FOR INDIVIDUAL TAXPAYERS

##### SEC. 101. SUPPLEMENTAL REBATE.

(a) IN GENERAL.—Section 6428 (relating to acceleration of 10 percent income tax rate bracket benefit for 2001) is amended by adding at the end the following new subsection:

“(f) SUPPLEMENTAL REBATE.—

“(1) IN GENERAL.—Each individual who was an eligible individual for such individual's first taxable year beginning in 2000 and who, before October 16, 2001—

“(A) filed a return of tax imposed by subpart A for such taxable year, or

“(B) filed a return of income tax with the government of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, or the Virgin Islands of the United States, shall be treated as having made a payment against the tax imposed by chapter 1 for such first taxable year in an amount equal to the supplemental refund amount for such taxable year.

“(2) SUPPLEMENTAL REFUND AMOUNT.—For purposes of this subsection, the supplemental refund amount is an amount equal to the excess (if any) of—

“(A)(i) \$600 in the case of taxpayers to whom section 1(a) applies,

“(ii) \$500 in the case of taxpayers to whom section 1(b) applies, and

“(iii) \$300 in the case of taxpayers to whom subsections (c) or (d) of section 1 applies, over

“(B) the amount of any advance refund amount paid to the taxpayer under subsection (e).

“(3) TIMING OF PAYMENTS.—In the case of any overpayment attributable to this subsection, the Secretary shall, subject to the provisions of this title, refund or credit such overpayment as rapidly as possible.

“(4) NO INTEREST.—No interest shall be allowed on any overpayment attributable to this subsection.

“(5) SPECIAL RULE FOR CERTAIN NON-RESIDENTS.—The determination under subsection (c)(2) as to whether an individual who filed a return of tax described in paragraph (1)(B) is a nonresident alien individual shall, under rules prescribed by the Secretary, be made by reference to the possession or Commonwealth with which the return was filed and not the United States.”.

#### (b) TECHNICAL CORRECTION.—

(1) IN GENERAL.—Subsection (b) of section 6428 is amended to read as follows:

“(b) CREDIT TREATED AS NONREFUNDABLE PERSONAL CREDIT.—For purposes of this title, the credit allowed under this section shall be treated as a credit allowable under subpart A of part IV of subchapter A of chapter 1.”.

#### (2) CONFORMING AMENDMENTS.—

(A) Subsection (d) of section 6428 is amended to read as follows:

“(d) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

“(1) IN GENERAL.—The amount of credit which would (but for this paragraph) be allowable under this section shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer under subsection (e). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(2) JOINT RETURNS.—In the case of a refund or credit made or allowed under subsection (e) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.”.

(B) Paragraph (2) of section 6428(e) is amended to read as follows:

“(2) ADVANCE REFUND AMOUNT.—For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such first taxable year if—

“(A) this section (other than subsections (b) and (d) and this subsection) had applied to such taxable year, and

“(B) the credit for such taxable year were not allowed to exceed the excess (if any) of—

“(i) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55, over

“(ii) the sum of the credits allowable under part IV of subchapter A of chapter 1 (other