

S. RES. 207

At the request of Mr. BINGAMAN, the names of the Senator from Connecticut (Mr. DODD), the Senator from New Mexico (Mr. DOMENICI), the Senator from New York (Mr. SCHUMER), and the Senator from Pennsylvania (Mr. SPECTER) were added as cosponsors of S. Res. 207, a resolution designating March 31, 2002, and March 31, 2003, as "National Civilian Conservation Corps Day."

AMENDMENT NO. 2979

At the request of Mr. CORZINE, his name was added as a cosponsor of amendment No. 2979.

At the request of Mr. MCCAIN, the name of the Senator from New Jersey (Mr. TORRICELLI) was added as a cosponsor of amendment No. 2979 supra.

At the request of Mr. MURKOWSKI, his name was added as a cosponsor of amendment No. 2979 supra.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mrs. CARNAHAN:

S. 1997. A bill to require a pilot program to assess the adoption of the Air Force Expeditionary Medical Support System by the Air National Guard; to the Committee on Armed Services.

Mrs. CARNAHAN. Mr. President, as the last few months have shown, America's citizen soldiers and airmen are vital to Homeland Security.

Air Guard fighter pilots have patrolled the skies over our largest cities. Army Guard units police our air terminals and ports of entry.

These brave men and women stand sentry over our Nation. They are making America safer.

But we must be ready to respond if terrorists again succeed in bringing harm to American people. We must be ready to rescue the victims, care for the sick, and aid the injured. This will take cooperation from every level of government—local, State, and Federal agencies.

Dr. Jeffery Lowell is the St. Louis Mayor's Chief of a special team called the Medical Critical Incident Response Group. He is responsible for determining how the region's 30-plus hospitals will provide medical aid to the 2½ million residents of the St. Louis metropolitan area.

Dr. Lowell reports only that 70 to 80 critical care beds are available at any one time. But we need to prepare for the possibility that an attack could generate hundreds, perhaps thousands, of injuries.

Additionally, the entire St. Louis metropolitan area does not have enough emergency responders to care for so many victims. Help would need to come from other cities, other States. This would take time, many hours, even days. In situations like this, lost time means lost lives.

There is an answer to this problem, and it involves the same Guard men and women I mentioned earlier.

The answer is the Expeditionary Medical System, or EMEDS. EMEDS is

a new rapid response medical system. It was created by the Air Force to rush its medics with blazing speed anywhere in the world they are needed, at a moment's notice.

Our military relies on this life-saving capability during wartime, but it could prove just as valuable to the civilian community here, in America.

The legislation I am introducing today would establish an EMEDS program in the Air Guard. This bill gives the Air Guard an EMEDS program so that we are prepared for any disaster or attack on the home front, as our troops have been on the war front.

Our Guard soldiers and airmen pride themselves on being light, lean, and lethal. EMEDS will make our Guard medics light, lean, and life-saving, able to react within minutes to an attack.

The new equipment and training that EMEDS would provide the Guard will allow it to respond to attacks or disasters within minutes. And once on site, Guard EMEDS will be able to remain there for days without re-supply, they are self-sustaining. They would assist local responders.

EMEDS will care for sick, provide emergency medicine to wounded, even perform life-saving surgery. Additionally, Guard EMEDS would be able to perform in a biological, chemical, or radiological warfare environment.

If the pilot program is successful, I would hope each State's Guard will acquire EMEDS capability. America needs this capability as its citizens grapple with the emerging threats facing them within the United States.

The National Guard is the perfect organization to provide Americans this valuable homeland defense initiative.

This bill is supported by the U.S. Air Force Surgeon General as well as several other national military organizations such as the Air Force Sergeants Association, National Guard Association and the Air Force Association.

I am proud to offer this bill. Guard EMEDS is a ground-breaking initiative. This first step toward ensuring that each State, through its Guard units, can medically respond to disasters and terrorist attacks with live-saving immediacy.

I believe this measure is of vital importance to our national security.

I urge my colleagues to support this bill's passage.

By Ms. STABENOW

S. 2000. A bill to amend the Internal Revenue Code of 1986 to provide for a special depreciation allowance for certain property acquired after December 31, 2001, and before January 1, 2004; to the Committee on Finance.

Ms. STABENOW. Mr. President, recently we passed legislation to protect families hurt in this recession by extending unemployment protection for an additional 13 weeks.

It was the right thing to do. Now let's finish the job by helping them get back to work. Let's pass a stimulus bill that will jump start the economy and create more employment.

I am introducing a bill that will encourage business investment in new equipment and technology by offering a 30-percent depreciation bonus on capital goods with a depreciation life of 20 years for less as defined by IRS.

The bonus would apply to purchases made by the end of 2003 to encourage spending now, not years from now.

This depreciation bonus is a broad-based incentive that would help businesses both large and small in almost every sector of our economy.

The IRS list of qualifying industries and equipment runs nine pages in very small type and there's not much that isn't covered.

It would help industries from autos to agriculture, from construction to computers, from energy to electronics, and more.

And not only would this bill help the manufacturing industries that make these products, spurring employment, but it would also help the businesses that buy these products by making their workers more productive.

I count this as a win/win situation. Let me give you an example of how this depreciation bonus would work. To keep the math simple, let's talk about a business that buys a computer for \$1,000. Under IRS regulations, computers have a 5-year deduction life.

With the depreciation bonus, the business would immediately take a 30-percent deduction on the \$1,000 computer, a deduction of \$300, making the computer now worth \$700.

Now the business would take all the standard depreciation deductions allowed over the 5-years, but at the \$700 value. For a computer that would mean another 20-percent deduction in the first year. That's another \$140.

That means a total deduction of \$440, or 44 percent, in just the first year.

I support this bill because it is not targeted to specific industries or companies or individuals. Almost every business in America, large, small and in between, can benefit from this depreciation bonus.

I support this bill because it would be a needed short-term shot in the arm for the economy, without shooting holes in our long-term goal of fiscal responsibility.

I support this bill because it would create jobs, and support existing jobs, bolstering the consumer economy, which is two thirds of our Gross Domestic Product and vital to getting us out of this recession.

This bill has the support of a broad range of business and industrial groups. I urge my colleagues to support this legislation as well. Let's rev up the economy without running up debt.

I ask unanimous consent that a copy of this bill be printed in the RECORD.

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

S. 2000

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SPECIAL DEPRECIATION ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED AFTER DECEMBER 31, 2001, AND BEFORE JANUARY 1, 2004.**

(a) IN GENERAL.—Section 168 of the Internal Revenue Code of 1986 (relating to accelerated cost recovery system) is amended by adding at the end the following new subsection:

“(k) SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED AFTER DECEMBER 31, 2001, AND BEFORE JANUARY 1, 2004.—

“(1) ADDITIONAL ALLOWANCE.—In the case of any qualified property—

“(A) the depreciation deduction provided by section 167(a) for the taxable year in which such property is placed in service shall include an allowance equal to 30 percent of the adjusted basis of the qualified property, and

“(B) the adjusted basis of the qualified property shall be reduced by the amount of such deduction before computing the amount otherwise allowable as a depreciation deduction under this chapter for such taxable year and any subsequent taxable year.

“(2) QUALIFIED PROPERTY.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘qualified property’ means property—

“(i)(I) to which this section applies which has a recovery period of 20 years or less or which is water utility property,

“(II) which is computer software (as defined in section 167(f)(1)(B)) for which a deduction is allowable under section 167(a) without regard to this subsection,

“(III) which is qualified leasehold improvement property, or

“(IV) which is eligible for depreciation under section 167(g).

“(ii) the original use of which commences with the taxpayer after December 31, 2001,

“(iii) which is—

“(I) acquired by the taxpayer after December 31, 2001, and before January 1, 2004, but only if no written binding contract for the acquisition was in effect before January 1, 2002, or

“(II) acquired by the taxpayer pursuant to a written binding contract which was entered into after December 31, 2001, and before January 1, 2004, and

“(iv) which is placed in service by the taxpayer before January 1, 2004, or, in the case of property described in subparagraph (B), before January 1, 2005.

“(B) CERTAIN PROPERTY HAVING LONGER PRODUCTION PERIODS TREATED AS QUALIFIED PROPERTY.—

“(i) IN GENERAL.—The term ‘qualified property’ includes property—

“(I) which meets the requirements of clauses (i), (ii), and (iii) of subparagraph (A),

“(II) which has a recovery period of at least 10 years or is transportation property, and

“(III) which is subject to section 263A by reason of clause (ii) or (iii) of subsection (f)(1)(B) thereof.

“(ii) ONLY PRE-JANUARY 1, 2004, BASIS ELIGIBLE FOR ADDITIONAL ALLOWANCE.—In the case of property which is qualified property solely by reason of clause (i), paragraph (1) shall apply only to the extent of the adjusted basis thereof attributable to manufacture, construction, or production before January 1, 2004.

“(iii) TRANSPORTATION PROPERTY.—For purposes of this subparagraph, the term ‘transportation property’ means tangible personal property used in the trade or business of transporting persons or property.

“(C) EXCEPTIONS.—

“(i) ALTERNATIVE DEPRECIATION PROPERTY.—The term ‘qualified property’ shall not include any property to which the alter-

native depreciation system under subsection (g) applies, determined—

“(I) without regard to paragraph (7) of subsection (g) (relating to election to have system apply), and

“(II) after application of section 280F(b) (relating to listed property with limited business use).

“(ii) ELECTION OUT.—If a taxpayer makes an election under this clause with respect to any class of property for any taxable year, this subsection shall not apply to all property in such class placed in service during such taxable year.

“(D) SPECIAL RULES.—

“(i) SELF-CONSTRUCTED PROPERTY.—In the case of a taxpayer manufacturing, constructing, or producing property for the taxpayer’s own use, the requirements of clause (iii) of subparagraph (A) shall be treated as met if the taxpayer begins manufacturing, constructing, or producing the property after December 31, 2001, and before January 1, 2004.

“(ii) SALE-LEASEBACKS.—For purposes of subparagraph (A)(ii), if property—

“(I) is originally placed in service after December 31, 2001, by a person, and

“(II) sold and leased back by such person within 3 months after the date such property was originally placed in service,

such property shall be treated as originally placed in service not earlier than the date on which such property is used under the lease-back referred to in subclause (II).

“(E) COORDINATION WITH SECTION 280F.—For purposes of section 280F—

“(i) AUTOMOBILES.—In the case of a passenger automobile (as defined in section 280F(d)(5)) which is qualified property, the Secretary shall increase the limitation under section 280F(a)(1)(A)(i) by \$4,600.

“(ii) LISTED PROPERTY.—The deduction allowable under paragraph (1) shall be taken into account in computing any recapture amount under section 280F(b)(2).

“(3) QUALIFIED LEASEHOLD IMPROVEMENT PROPERTY.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘qualified leasehold improvement property’ means any improvement to an interior portion of a building which is nonresidential real property if—

“(i) such improvement is made under or pursuant to a lease (as defined in subsection (h)(7))—

“(I) by the lessee (or any sublessee) of such portion, or

“(II) by the lessor of such portion,

“(ii) such portion is to be occupied exclusively by the lessee (or any sublessee) of such portion, and

“(iii) such improvement is placed in service more than 3 years after the date the building was first placed in service.

“(B) CERTAIN IMPROVEMENTS NOT INCLUDED.—Such term shall not include any improvement for which the expenditure is attributable to—

“(i) the enlargement of the building,

“(ii) any elevator or escalator,

“(iii) any structural component benefiting a common area, and

“(iv) the internal structural framework of the building.

“(C) DEFINITIONS AND SPECIAL RULES.—For purposes of this paragraph—

“(i) BINDING COMMITMENT TO LEASE TREATED AS LEASE.—A binding commitment to enter into a lease shall be treated as a lease, and the parties to such commitment shall be treated as lessor and lessee, respectively.

“(ii) RELATED PERSONS.—A lease between related persons shall not be considered a lease. For purposes of the preceding sentence, the term ‘related persons’ means—

“(I) members of an affiliated group (as defined in section 1504), and

“(II) persons having a relationship described in subsection (b) of section 267; except that, for purposes of this clause, the phrase ‘80 percent or more’ shall be substituted for the phrase ‘more than 50 percent’ each place it appears in such subsection.

“(D) IMPROVEMENTS MADE BY LESSOR.—In the case of an improvement made by the person who was the lessor of such improvement when such improvement was placed in service, such improvement shall be qualified leasehold improvement property (if at all) only so long as such improvement is held by such person.”.

(b) ALLOWANCE AGAINST ALTERNATIVE MINIMUM TAX.—

(1) IN GENERAL.—Section 56(a)(1)(A) of the Internal Revenue Code of 1986 (relating to depreciation adjustment for alternative minimum tax) is amended by adding at the end the following new clause:

“(iii) ADDITIONAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED AFTER DECEMBER 31, 2001, AND BEFORE JANUARY 1, 2004.—The deduction under section 168(k) shall be allowed.”

(2) CONFORMING AMENDMENT.—Clause (i) of section 56(a)(1)(A) of the Internal Revenue Code of 1986 is amended by striking “clause (ii)” both places it appears and inserting “clauses (i) and (iii)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2001, in taxable years ending after such date.

By Mr. CAMPBELL:

S. 2001. A bill to require the Secretary of Defense to report to Congress regarding the requirements applicable to the inscription of veterans’ names on the memorial wall of the Vietnam Veterans Memorial; to the Committee on Armed Services.

Mr. CAMPBELL. Mr. President, today I introduce the Fairness to All Fallen Vietnam War Service Members Act of 2002. Almost forty years ago, our country started sending a generation of young men off to fight in Vietnam. Over 58,000 American soldiers gave their lives to their country in and around the lands, skies, and seas of Vietnam.

The ultimate sacrifices many of these men have made are honored on the Vietnam Veterans Memorial Wall here in Washington, D.C. There are, however, names that are missing from the wall, names that rightfully should be there with their fallen fellow Americans. It is now time to correct that omission.

On the morning of June 3, 1969, the United States destroyer, U.S.S. *Frank E. Evans*, was cut in half during a training exercise by the Australian aircraft carrier, *Melbourne*. The front half of the destroyer sank in three minutes claiming the lives of seventy-four men.

While these men were not lost due to enemy fire, they were involved in serious combat only days before this tragedy. At the time of the accident, the U.S.S. *Frank E. Evans* was taking part in Operation Sea Spirit in the South China Sea which involved over 40 ships from Southeast Asia Treaty Organization Nations. These brave men were instrumental in forwarding American objectives in Vietnam.

The fact is these men died while serving their country and are due the

rights and honors they deserve, including being listed on the Vietnam Memorial Wall.

Two of my fellow Coloradans, Brian Crowson and Del A. Francis were on board on that fateful morning and survived this horrible accident. Sadly, 74 of their fellow sailors were not as fortunate.

There are many cases of men and women who were killed serving their country in Southeast Asia, yet they are not eligible to have their names placed on the Wall.

At a time when we rightly honor heroes across our country, should we not also take the necessary step to ensure that our past heroes are also honored?

This legislation directs the Secretary of Defense to determine an appropriate manner to recognize and honor Vietnam Veterans who died in service to our Nation but whose names were excluded from the Vietnam Veterans Memorial Wall. It further asks for input from government agencies and organizations that originally constructed the Vietnam Veterans Memorial Wall regarding the feasibility of adding additional names. Finally, the bill asks for appropriate alternative options for recognizing these veterans should it be deemed that there is no logistical way to add these names.

As a veteran of the Korean War, I personally understand the ultimate sacrifice many of our brave men and women have made for the price of freedom. This recognition should not be taken lightly.

I am honored to introduce this companion bill to H.R. 3443, which was introduced by my good friend and colleague in the House of Representatives, Congressman STEVE HORN.

I look forward to working with my colleagues here in the Senate as well as Representative HORN and the U.S.S. Frank E. Evans Association so that we can pass this long overdue legislation.

I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 2001

*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 "Fairness to All Fallen Vietnam War Service Members Act of 2002".

#### SEC. 2. FINDINGS.

Congress finds as follows:

(1) Public Law 96-297 (94 Stat. 827) authorized the Vietnam Veterans Memorial Fund, Inc., (the "Memorial Fund") to construct a memorial "in honor and recognition of the men and women of the Armed Forces of the United States who served in the Vietnam war".

(2) The Memorial Fund determined that the most fitting tribute to those who served in the Vietnam war would be to permanently inscribe the names of the members of the Armed Forces who died during the Vietnam war, or who remained missing at the conclusion of the war, on a memorial wall.

(3) The Memorial Fund relied on the Department of Defense to compile the list of individuals whose names would be inscribed on the memorial wall and the criteria for inclusion on such list.

(4) The Memorial Fund established procedures under which mistakes and omissions in the inscription of names on the memorial wall could be corrected.

(5) Under such procedures, the Department of Defense established eligibility requirements that must be met before the Memorial Fund will make arrangements for the name of a veteran to be inscribed on the memorial wall.

(6) The Department of Defense determines the eligibility requirements and has periodically modified such requirements.

(7) As of February 1981, in order for the name of a veteran to be eligible for inscription on the memorial wall, the veteran must have—

(A) died in Vietnam between November 1, 1955, and December 31, 1960;

(B) died in a specified geographic combat zone on or after January 1, 1961;

(C) died as a result of physical wounds sustained in such combat zone; or

(D) died while participating in, or providing direct support to, a combat mission immediately en route to or returning from such combat zone.

(8) Public Law 106-214 (114 Stat. 335) authorizes the American Battle Monuments Commission to provide for the placement of a plaque within the Vietnam Veterans Memorial "to honor those Vietnam veterans who died after their service in the Vietnam war, but as a direct result of that service, and whose names are not otherwise eligible for placement on the memorial wall".

(9) The names of a number of veterans who died during the Vietnam war are not eligible for inscription on the memorial wall or the plaque.

(10) Examples of such names include the names of the 74 servicemembers who died aboard the USS Frank E. Evans (DD-174) on June 3, 1969, while the ship was briefly outside the combat zone participating in a training exercise.

#### SEC. 3. STUDY AND REPORT.

(a) STUDY.—The Secretary of Defense shall conduct a study that—

(1) identifies the veterans (as defined in section 101(2) of title 38, United States Code) who died on or after November 1, 1955, as a direct or indirect result of military operations in southeast Asia and whose names are not eligible for inscription on the memorial wall of the Vietnam Veterans Memorial;

(2) evaluates the feasibility and equitability of revising the eligibility requirements applicable to the inscription of names on the memorial wall to be more inclusive of such veterans; and

(3) evaluates the feasibility and equitability of creating an appropriate alternative means of recognition for such veterans.

(b) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Secretary of Defense shall submit to Congress a report based on the study conducted under subsection (a). Such report shall include—

(1) the reasons (organized by category) that the names of the veterans identified under subsection (a)(1) are not eligible for inscription on the memorial wall under current eligibility requirements, and the number of veterans affected in each category;

(2) a list of the alternative eligibility requirements considered under subsection (a)(2);

(3) a list of the alternative means of recognition considered under subsection (a)(3); and

(4) the conclusions and recommendations of the Secretary of Defense with regard to the feasibility and equitability of each alternative considered.

(c) CONSULTATIONS.—In conducting the study under subsection (a) and preparing the report under subsection (b), the Secretary of Defense shall consult with—

- (1) the Secretary of Veterans Affairs;
- (2) the Secretary of the Interior;
- (3) the Vietnam Veterans Memorial Fund, Inc.;
- (4) the American Battle Monuments Commission;
- (5) the Vietnam Women's Memorial, Inc.; and
- (6) the National Capital Planning Commission.

#### STATEMENTS ON SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 218—DESIGNATING THE WEEK BEGINNING MARCH 17, 2002, AS "NATIONAL SAFE PLACE WEEK"

Mr. CRAIG (for himself, Mr. CLELAND, Mr. ALLEN, Mr. BAYH, Mr. BINGAMAN, Mrs. BOXER, Mr. BREAUX, Mr. BURNS, Mr. CAMPBELL, Ms. CANTWELL, Mr. COCHRAN, Mr. CRAPO, Mr. DASCHLE, Mr. DEWINE, Mr. DOMENICI, Mr. EDWARDS, Mr. ENZI, Mr. FIENOLD, Mrs. FEINSTEIN, Mr. FRIST, Mr. HAGEL, Mr. HELMS, Mr. HUTCHINSON, Mr. INHOFE, Mr. INOUE, Mr. JOHNSON, Mr. KENNEDY, Mr. KERRY, Mr. KOHL, Ms. LANDRIEU, Mrs. LINCOLN, Mr. MCCONNELL, Ms. MIKULSKI, Mr. NICKLES, Mr. SESSIONS, Mr. SPECTER, Mr. STEVENS, Mr. VOINOVICH, and Mr. DAYTON) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 218

Whereas today's youth are vital to the preservation of our country and will be the future bearers of the bright torch of democracy;

Whereas youth need a safe haven from various negative influences such as child abuse, substance abuse and crime, and they need to have resources readily available to assist them when faced with circumstances that compromise their safety;

Whereas the United States needs increased numbers of community volunteers acting as positive influences on the Nation's youth;

Whereas the Safe Place program is committed to protecting our Nation's most valuable asset, our youth, by offering short term "safe places" at neighborhood locations where trained volunteers are available to counsel and advise youth seeking assistance and guidance;

Whereas Safe Place combines the efforts of the private sector and non-profit organizations uniting to reach youth in the early stages of crisis;

Whereas Safe Place provides a direct means to assist programs in meeting performance standards relative to outreach/community relations, as set forth in the Federal Runaway and Homeless Youth Act guidelines;

Whereas the Safe Place placard displayed at businesses within communities stands as a beacon of safety and refuge to at-risk youth;

Whereas over 641 communities in 39 states and more than 11,000 locations have established Safe Place programs;