

under such agreements, and for other purposes.

S. 893

At the request of Mr. SANTORUM, the name of the Senator from Idaho (Mr. CRAIG) was added as a cosponsor of S. 893, a bill to amend title VII of the Civil Rights Act of 1964 to establish provisions with respect to religious accommodation in employment, and for other purposes.

S. 895

At the request of Mr. NICKLES, the name of the Senator from Kentucky (Mr. BUNNING) was added as a cosponsor of S. 895, a bill to amend the Internal Revenue Code of 1986 to include wireless telecommunications equipment in the definition of qualified technological equipment for purposes of determining the depreciation treatment of such equipment.

S. 950

At the request of Mr. ENZI, the name of the Senator from Vermont (Mr. LEAHY) was added as a cosponsor of S. 950, a bill to allow travel between the United States and Cuba.

S. 979

At the request of Mr. ENSIGN, the name of the Senator from Massachusetts (Mr. KENNEDY) was added as a cosponsor of S. 979, a bill to direct the Securities and Exchange Commission to require enhanced disclosures of employee stock options, to require a study on the economic impact of broad-based employee stock option plans, and for other purposes.

S. 990

At the request of Ms. LANDRIEU, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 990, a bill to amend title 32, United States Code, to increase the maximum Federal share of the costs of State programs under the National Guard Challenge Program, and for other purposes.

S. CON. RES. 7

At the request of Mr. CAMPBELL, the name of the Senator from Alabama (Mr. SHELBY) was added as a cosponsor of S. Con. Res. 7, a concurrent resolution expressing the sense of Congress that the sharp escalation of anti-Semitic violence within many participating States of the Organization for Security and Cooperation in Europe (OSCE) is of profound concern and efforts should be undertaken to prevent future occurrences.

S. RES. 136

At the request of Mr. KENNEDY, the name of the Senator from Ohio (Mr. DEWINE) was added as a cosponsor of S. Res. 136, a resolution recognizing the 140th anniversary of the founding of the Brotherhood of Locomotive Engineers, and congratulating members and officers of the Brotherhood of Locomotive Engineers for the union's many achievements.

S. RES. 140

At the request of Mr. CAMPBELL, the name of the Senator from Iowa (Mr.

GRASSLEY) was added as a cosponsor of S. Res. 140, a resolution designating the week of August 10, 2003, as "National Health Center Week".

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. SHELBY (for himself, Mr. MILLER, and Mr. SMITH):

S. 1040. A bill to promote freedom, fairness, and economic opportunity for families by reducing the power and reach of the Federal establishment; to the Committee on Finance.

Mr. SHELBY. Mr. President, I rise today to once again introduce my flat tax bill, S. 1040. Although I fully support the President's plan for economic growth, I believe that we can do even better. Like the President's plan, my bill eliminates the double taxation of dividends. However, instead of retaining the current progressive tax rates that impede economic growth, S. 1040 creates a single rate for all taxpayers—seventeen percent when the tax is fully implemented—and gives tax-free treatment to all savings and investment, not just dividends.

A major reason why I support the flat tax is because it will place more money into the hands of hardworking Americans and will allow individuals—not the government—to decide how to spend their money. Lowering taxes gives Americans more money for a large number of things such as monthly bills, insurance coverage, educational costs, prescription drugs, and family getaways. Lowering taxes also makes it easier for Americans to plan for their future through private savings. Although I strongly believe in the importance of private savings, my bill leaves the Social Security system intact and, in fact, provides seniors with more money by repealing the current tax on Social Security benefits.

I have said many times before that our current progressive tax system is unfair in that it punishes success. The only way to ensure true fairness is to adopt a single tax rate for all taxpayers. Transitioning to such a tax will not only increase the fairness of the tax code, but it will also increase the incentives to work and thus boost economic growth.

The flat tax is not only fairer than the current income tax, but it's also undeniably less complex. Under a flat tax, taxpayers would be able to fit their return on a form the size of a post card. Rather than spending hours pouring over convoluted IRS forms, or resorting to professional tax assistance, the flat tax allows taxpayers to determine their taxes quickly and easily. Paying taxes may never be a pleasant experience, but at least under a flat tax it wouldn't be mind-boggling.

I fully realize that the bill I am introducing today is a monumental shift from the current tax code. However, we must not allow the enormity of the task to deter us from enacting better, more efficient tax laws. I therefore

urge my colleagues to join me in support of this legislation.

By Mr. COLEMAN:

S. 1042. A bill for the relief of Tchisou Tho; to the Committee on the Judiciary.

Mr. COLEMAN. Mr. President, I ask unanimous consent that the bill for the relief of Tchisou Tho be printed in the RECORD.

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

S. 1042

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

SECTION 1. PERMANENT RESIDENT STATUS FOR TCHISOU THO.

(a) IN GENERAL.—Notwithstanding subsections (a) and (b) of section 201 of the Immigration and Nationality Act, Tchisou Tho shall be eligible for the issuance of an immigrant visa or for adjustment of status to that of an alien lawfully admitted for permanent residence upon filing an application for issuance of an immigrant visa under section 204 of that Act or for adjustment of status to lawful permanent resident.

(b) ADJUSTMENT OF STATUS.—If Tchisou Tho enters the United States before the filing deadline specified in subsection (c), Tchisou Tho shall be considered to have entered and remained lawfully and shall be eligible for adjustment of status under section 245 of the Immigration and Nationality Act as of the date of enactment of this Act.

(c) DEADLINE FOR APPLICATION AND PAYMENT OF FEES.—Subsections (a) and (b) shall apply only if the application for issuance of an immigrant visa or the application for adjustment of status are filed with appropriate fees within 2 years after the date of enactment of this Act.

(d) REDUCTION OF IMMIGRANT VISA NUMBERS.—Upon the granting of an immigrant visa or permanent residence to Tchisou Tho, the Secretary of State shall instruct the proper officer to reduce by 1, during the current or next following fiscal year, the total number of immigrant visas that are made available to natives of the country of the aliens' birth under section 203(a) of the Immigration and Nationality Act or, if applicable, the total number of immigrant visas that are made available to natives of the country of the aliens' birth under section 202(e) of that Act.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 141—RECOGNIZING "INVENTING FLIGHT: THE CENTENNIAL CELEBRATION", A CELEBRATION IN DAYTON, OHIO OF THE CENTENNIAL OF WILBUR AND ORVILLE WRIGHT'S FIRST FLIGHT

Mr. VOINOVICH (for himself and Mr. DEWINE) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 141

Whereas 2003 marks the centennial of Wilbur and Orville Wright's achievement of the first controlled, powered flight in history;

Whereas Wilbur and Orville Wright grew up and worked at a bicycle shop in Dayton, Ohio, where they developed, built, and refined the first successful, heavier-than-air, manned, powered aircraft;

Whereas the Wright brothers developed the world's first flying field, the world's first flying school, and the world's first airplane manufacturing company in the Dayton area;

Whereas many legacies of the Wrights' inventiveness and creativity still exists in the region, including Wright-Patterson Air Force Base, the Dayton Aviation Heritage National Historical Park, the United States Air Force Museum, the National Aviation Hall of Fame, the Wright "B" Flyers, and the Engineers Club of Dayton;

Whereas the city of Dayton, area communities, a number of civic groups, private businesses, government agencies, and military partners, are joining together to honor the Nation's aerospace achievements;

Whereas Dayton is considered the "Birthplace of Aviation" and from July 3 through July 20, 2003, the Dayton region will host "Inventing Flight: The Centennial Celebration", the largest public centennial event in Ohio celebrating the first flight and one of only 4 events nationwide endorsed as a full partner by the United States Centennial of Flight Commission; and

Whereas the celebration will feature pavilions with aviation displays, blimp and hot-air balloon races, dance and cultural performances, river shows, historical reenactments, an international air and space symposium, National Aviation Hall of Fame ceremonies, and a military and general aviation show at the Dayton International Airport: Now, therefore, be it

Resolved, That the Senate recognizes "Inventing Flight: The Centennial Celebration", a celebration in Dayton, Ohio of the centennial of Wilbur and Orville Wright's first flight.

AMENDMENTS SUBMITTED & PROPOSED

SA 540. Mr. BURNS submitted an amendment intended to be proposed by him to the bill S. 2, to amend the Internal Revenue Code of 1986 to provide additional tax incentives to encourage economic growth; which was ordered to lie on the table.

SA 541. Mr. ENSIGN (for himself and Mr. CORZINE) submitted an amendment intended to be proposed by him to the bill S. 925, to authorize appropriations for the Department of State and international broadcasting activities for fiscal year 2004 and for the Peace Corps for fiscal years 2004 through 2007, and for other purposes; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 540. Mr. BURNS submitted an amendment intended to be proposed by him to the bill S. 2, to amend the Internal Revenue Code of 1986 to provide additional tax incentives to encourage economic growth; which was ordered to lie on the table; as follows:

At the end of subtitle C of title V, add the following:

SEC. __. EXPENSING OF BROADBAND INTERNET ACCESS EXPENDITURES.

(a) IN GENERAL.—Part VI of subchapter B of chapter 1 (relating to itemized deductions for individuals and corporations) is amended by inserting after section 190 the following new section:

"SEC. 191. BROADBAND EXPENDITURES.

"(a) TREATMENT OF EXPENDITURES.—

"(1) IN GENERAL.—A taxpayer may elect to treat any qualified broadband expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to capital account. Any expenditure which is so treated shall be allowed as a deduction.

"(2) ELECTION.—An election under paragraph (1) shall be made at such time and in such manner as the Secretary may prescribe by regulation.

"(b) QUALIFIED BROADBAND EXPENDITURES.—For purposes of this section—

"(1) IN GENERAL.—The term 'qualified broadband expenditure' means, with respect to any taxable year, any direct or indirect costs incurred and properly taken into account with respect to the purchase or installation of qualified equipment (including any upgrades thereto), together with any direct or indirect costs incurred and properly taken into account with respect to the connection of such qualified equipment to any qualified subscriber, but only if such costs are incurred after December 31, 2003, and before January 1, 2005.

"(2) CERTAIN SATELLITE EXPENDITURES EXCLUDED.—Such term shall not include any costs incurred with respect to the launching of any satellite equipment.

"(3) LEASED EQUIPMENT.—Such term shall include so much of the purchase price paid by the lessor of equipment subject to a lease described in subsection (c)(2)(B) as is attributable to expenditures incurred by the lessee which would otherwise be described in paragraph (1).

"(4) LIMITATION WITH REGARD TO CURRENT GENERATION BROADBAND SERVICES.—Only 50 percent of the amounts taken into account under paragraph (1) with respect to qualified equipment through which current generation broadband services are provided shall be treated as qualified broadband expenditures.

"(c) WHEN EXPENDITURES TAKEN INTO ACCOUNT.—For purposes of this section—

"(1) IN GENERAL.—Qualified broadband expenditures with respect to qualified equipment shall be taken into account with respect to the first taxable year in which—

"(A) current generation broadband services are provided through such equipment to qualified subscribers, or

"(B) next generation broadband services are provided through such equipment to qualified subscribers.

"(2) LIMITATION.—

"(A) IN GENERAL.—Qualified expenditures shall be taken into account under paragraph (1) only with respect to qualified equipment—

"(i) the original use of which commences with the taxpayer, and

"(ii) which is placed in service, after December 31, 2003.

"(B) SALE-LEASEBACKS.—For purposes of subparagraph (A), if property—

"(i) is originally placed in service after December 31, 2003, by any 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 leaseback referred to in clause (ii).

"(d) SPECIAL ALLOCATION RULES.—

"(1) CURRENT GENERATION BROADBAND SERVICES.—For purposes of determining the amount of qualified broadband expenditures under subsection (a)(1) with respect to qualified equipment through which current generation broadband services are provided, if the qualified equipment is capable of serving both qualified subscribers and other subscribers, the qualified broadband expenditures shall be multiplied by a fraction—

"(A) the numerator of which is the sum of the number of potential qualified subscribers within the rural areas and the underserved areas which the equipment is capable of serving with current generation broadband services, and

"(B) the denominator of which is the total potential subscriber population of the area

which the equipment is capable of serving with current generation broadband services.

"(2) NEXT GENERATION BROADBAND SERVICES.—For purposes of determining the amount of qualified broadband expenditures under subsection (a)(1) with respect to qualified equipment through which next generation broadband services are provided, if the qualified equipment is capable of serving both qualified subscribers and other subscribers, the qualified expenditures shall be multiplied by a fraction—

"(A) the numerator of which is the sum of—

"(i) the number of potential qualified subscribers within the rural areas and underserved areas, plus

"(ii) the number of potential qualified subscribers within the area consisting only of residential subscribers not described in clause (i),

which the equipment is capable of serving with next generation broadband services, and

"(B) the denominator of which is the total potential subscriber population of the area which the equipment is capable of serving with next generation broadband services.

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

"(1) ANTENNA.—The term 'antenna' means any device used to transmit or receive signals through the electromagnetic spectrum, including satellite equipment.

"(2) CABLE OPERATOR.—The term 'cable operator' has the meaning given such term by section 602(5) of the Communications Act of 1934 (47 U.S.C. 522(5)).

"(3) COMMERCIAL MOBILE SERVICE CARRIER.—The term 'commercial mobile service carrier' means any person authorized to provide commercial mobile radio service as defined in section 20.3 of title 47, Code of Federal Regulations.

"(4) CURRENT GENERATION BROADBAND SERVICE.—The term 'current generation broadband service' means the transmission of signals at a rate of at least 1,000,000 bits per second to the subscriber and at least 128,000 bits per second from the subscriber.

"(5) MULTIPLEXING OR DEMULTIPLEXING.—The term 'multiplexing' means the transmission of 2 or more signals over a single channel, and the term 'demultiplexing' means the separation of 2 or more signals previously combined by compatible multiplexing equipment.

"(6) NEXT GENERATION BROADBAND SERVICE.—The term 'next generation broadband service' means the transmission of signals at a rate of at least 22,000,000 bits per second to the subscriber and at least 5,000,000 bits per second from the subscriber.

"(7) NONRESIDENTIAL SUBSCRIBER.—The term 'nonresidential subscriber' means any person who purchases broadband services which are delivered to the permanent place of business of such person.

"(8) OPEN VIDEO SYSTEM OPERATOR.—The term 'open video system operator' means any person authorized to provide service under section 653 of the Communications Act of 1934 (47 U.S.C. 573).

"(9) OTHER WIRELESS CARRIER.—The term 'other wireless carrier' means any person (other than a telecommunications carrier, commercial mobile service carrier, cable operator, open video system operator, or satellite carrier) providing current generation broadband services or next generation broadband service to subscribers through the radio transmission of energy.

"(10) PACKET SWITCHING.—The term 'packet switching' means controlling or routing the path of any digitized transmission signal which is assembled into packets or cells.

"(11) PROVIDER.—The term 'provider' means, with respect to any qualified equipment—