

"Low-Income Housing Credit Allocation Certification; Electronic Filing" (TD9112) received on February 3, 2004; to the Committee on Finance.

EC-6103. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Correction of User Fee in Appendix A of Rev. Proc. 2004-1" (Announcement 2004-08) received on February 3, 2004; to the Committee on Finance.

EC-6104. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Section 409(p) and Potentially Abusive ESOP's" (Rev. Rule 2004-4) received on February 3, 2004; to the Committee on Finance.

EC-6105. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Electronic Delivery of Form 1099 and Form 5498 Payee Statements" (Notice 2004-10) received on February 3, 2004; to the Committee on Finance.

EC-6106. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Information Reporting Relating to Corporate Inversions" (Notice 2004-9) received on February 3, 2004; to the Committee on Finance.

EC-6107. A communication from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting, pursuant to law, the report of a rule entitled "Applicable Federal Rates—February 2004" (Rev. Rule 2004-9) received on February 3, 2004; to the Committee on Finance.

#### INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. GRASSLEY:

S. 2048. A bill to amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified tuition and related expenses and to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to such deduction; to the Committee on Finance.

By Mr. SPECTER:

S. 2049. A bill to amend the Surface Mining Control and Reclamation Act of 1977 to reauthorize collection of reclamation fees, revise the abandoned mine reclamation program, promote re-mining, authorize the Office of Surface Mining to collect the black lung excise tax, and make sundry other changes; to the Committee on Energy and Natural Resources.

By Mr. GRASSLEY:

S. 2050. A bill to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the affordable education provisions of such Act, and for other purposes; to the Committee on Finance.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. FRIST (for himself and Mr. DASCHLE):

S. Res. 296. A resolution relating to Senate Adjournments and Recesses; considered and agreed to.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. GRASSLEY:

S. 2048. A bill to amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified tuition and related expenses and to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to such deduction; to the Committee on Finance.

By Mr. GRASSLEY:

S. 2050. A bill to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the affordable education provisions of such Act, and for other purposes; to the Committee on Finance.

Mr. GRASSLEY. Mr. President, I am introducing two education tax bills today. These bills will help us make permanent the \$30 billion in education tax incentives that were contained in the 2001 tax bill.

The first bill will extend and make permanent the tuition deduction that was enacted in the Economic Growth and Tax Relief Reconciliation Act of 2001, Public Law 107-16, or EGTRRA. A lot of people think we don't spend enough money on education, but they also don't think we should make the 2001 tax cuts permanent. I don't know how they can justify that position. The education tax incentives in the 2001 tax bill have done a whole lot of good. The tuition tax deduction is available only through December 31, 2005. The cost of the provision for those four years was about \$10 billion. So you can see that it was very expensive.

For parents struggling to send their children to college, the tuition tax deduction has been very important. Some of them probably wish it were set at a higher level, but at between \$2,000 and \$4,000 depending on your income, it is still a beneficial tax incentive for the middle class.

The second bill that I am introducing today will make the rest of the EGTRRA education tax provisions permanent, as well as the deduction for teacher classroom materials that was passed in the stimulus package of March 2002. That provision expired at the end of last year so it is very important that we enact it on a permanent basis and do so as soon as practicable.

I hope my colleagues will join me in sponsoring these bills and will agree to consider them and pass them in the Senate in the next month or two.

Mr. President, I ask unanimous consent that the text of the bills be printed in the RECORD.

There being no objection, the bills were ordered to be printed in the RECORD, as follows:

S. 2048

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

#### SECTION 1. PERMANENT DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.

(a) PERMANENT DEDUCTION.—

(1) IN GENERAL.—Section 222 of the Internal Revenue Code of 1986 (relating to qualified tuition and related expenses) is amended by striking subsection (e).

(2) CONFORMING AMENDMENT.—Subparagraph (B) of section 222(b)(2) of such Code (relating to applicable dollar limit) is amended by striking "2004 AND 2005.—In the case of a taxable year beginning in 2004 or 2005," and inserting "2004 AND THEREAFTER.—In the case of any taxable year beginning after 2003,".

(b) REPEAL OF SUSPENSION.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by adding at the end the following new subsection:

"(c) EXCEPTION.—Subsection (a) shall not apply to the amendments made by section 431 (relating to qualified tuition and related expenses)."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2003.

S. 2050

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

#### SECTION 1. REPEAL OF APPLICABILITY OF SUNSET OF THE ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 WITH RESPECT TO AFFORDABLE EDUCATION PROVISIONS OF SUCH ACT.

Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by adding at the end the following new subsection:

"(c) EXCEPTION.—Subsection (a) shall not apply to the amendments made by subtitles A, B, and C of title IV (relating to affordable education provisions)."

#### SEC. 2. PERMANENT DEDUCTION FOR CERTAIN EXPENSES OF SCHOOL TEACHERS.

(a) IN GENERAL.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 (relating to certain expenses of elementary and secondary school teachers) is amended by striking "In the case of taxable years beginning during 2002 or 2003, the deductions" and inserting "The deductions".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenses paid or incurred after December 31, 2003.

By Mr. SPECTER:

S. 2049. A bill to amend the Surface Mining Control and Reclamation Act of 1977 to reauthorize collection of reclamation fees, revise the abandoned mine reclamation program, promote re-mining, authorize the Office of Surface Mining to collect the black lung excise tax, and make sundry other changes; to the Committee on Energy and Natural Resources.

Mr. SPECTER. Mr. President, today I will introduce legislation which is entitled the Abandoned Mine Land Reclamation Program Extension and Reform Act of 2004. As I have explained briefly before, I do so because this program is going to be unveiled tomorrow at a ceremony in the Pennsylvania State Capitol attended by Secretary of the Interior Norton in addition to Governor Rendell and a number of other officials. While I would like to be present in Pennsylvania for the event, the Senate will be in session and there is important business to be conducted here. So in my absence there, I thought it appropriate to introduce this bill. I had planned to do so tomorrow, but there is a joint session of Congress in the morning and I am advised there may not be