

and Space Administration to examine all possible options for safely carrying out the planned servicing mission to the Hubble Space Telescope and assess alternative servicing methods; and

(3) expresses its strong sentiment that the National Aeronautics and Space Administration should continue all planning, preparation, and astronaut training activities for the SM-4 servicing mission without interruption until the expert panel issues its report and until the National Aeronautics and Space Administration provides a timetable of compliance with recommendation R6.4-1 of the Columbia Accident Investigation Board report, which calls for "a fully autonomous capability for all missions to address the possibility that an International Space Station mission fails to achieve the correct orbit, fails to dock successfully, or is damaged during or after undocking", since National Aeronautics and Space Administration compliance with the recommendation will allow both a Hubble servicing mission and missions to the International Space Station to be carried out safely.

Ms. MIKULSKI. Mr. President, I rise to submit a Senate Resolution with my distinguished colleague from Kansas, Senator BROWNBAC. This Resolution expresses the desire of the Senate for NASA to undertake a comprehensive independent review of the decision to terminate the final servicing mission for the Hubble Space Telescope and that all planning and preparation activities continue during this period.

On January 14, 2004, the NASA Administrator announced that he was terminating the final servicing mission for the Hubble Telescope that was scheduled to be launched in 2007.

When the NASA Administrator announced his decision, I was shocked. Hubble has been the most successful NASA program since Apollo. In fact, it is arguably the greatest scientific instrument since Galileo's telescope.

Pictures from Hubble have helped scientists prove that the universe is expanding, that black holes exist, and how stars are born and how stars die.

Earlier this month, the Space Telescope Science Institute released what may be considered the greatest photograph ever taken of the universe. It is a picture showing what the universe was like almost 12 billion years ago. Galaxies and stars never seen before are shown in extraordinary detail that will usher in a new era of discovery for years to come.

With the scientific value of Hubble undisputed, I was shocked that there was no report, analysis or study that supported the Administrator's decision.

It is imperative that we have a full understanding of all the issues, including the potential risks, scientific benefits and alternative servicing methods for a Hubble servicing mission. This decision is too important to be left to just one person. We need the best advice from the best minds to determine Hubble's future.

Let me be clear. I want to stand up for Hubble. I will always stand up for the safety of our astronauts. We must do everything possible to ensure the safety of our astronauts, whether they

are traveling to the Space Station or fixing Hubble. Putting safety first means that NASA must fully implement all of the recommendations of the Columbia Accident Investigation Board as soon as possible. As the Ranking Member of the Appropriations Subcommittee that funds NASA, working on a bi-partisan basis with my distinguished colleague from Missouri, Senator BOND, we are committed to providing whatever resources are needed to ensure that safety of our astronauts and the safety of the Space Shuttle.

Before an irrevocable decision is made about Hubble's future, I want the best minds in science and engineering to tell us what are the risks and how can we reduce them.

I know many of my colleagues share these concerns. That's why Senator BROWNBAC and I are submitting this resolution today. The decision to terminate the Hubble servicing mission represents a major change in our science and space policies. Congress, the American people and the world deserve nothing less than a rigorous and independent review so we can fully understand all of the issues surrounding a servicing mission.

Finally, I want to thank the outstanding employees of the Goddard Space Flight Center and Space Telescope Science Institute. Without their hard work and dedication to the cause of science, exploration and discovery, Hubble would not be what it is today, the greatest scientific instrument mankind has ever created.

Mr. BROWNBAC. Mr. President, I recognize the significant scientific accomplishments of the Hubble Space Telescope. Space telescopes such as Hubble are an important part of our future space program and the President's vision for revitalized human exploration of space.

Several months ago NASA made a decision to forego planned Space Shuttle servicing missions for the Hubble Space Telescope. This is a difficult and complicated issue and technical experts reasonably differ on the best approach. I believe that NASA might benefit from the counsel of the best experts the nation can muster inside and outside of the Government. Correspondingly, I've joined my colleague Senator MIKULSKI in urging NASA to sponsor a comprehensive study on the full range of options and risks associated with various approaches for maintaining the Hubble Space Telescope and its capabilities. I would also hope that this study would include imaginative new concepts for robotic servicing.

As we fulfill the promise of space exploration the President has outlined, the enormous success of the Hubble Space Telescope and other NASA successes such as the recent Mars Rover Program provide us with a sound basis upon which to build. NASA can count on my continued support of their endeavors to provide unlimited opportunity to future generations of Americans.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2936. Mr. LEVIN submitted an amendment intended to be proposed by him to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 2936. Mr. LEVIN submitted an amendment intended to be proposed by him to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; which was ordered to lie on the table; as follows:

At the end of title IV add the following:

Subtitle G—Provisions Designed To Restrict Use of Abusive Tax Shelters and Offshore Tax Havens

SEC. 499. PENALTY FOR PROMOTING ABUSIVE TAX SHELTERS.

(a) PENALTY FOR PROMOTING ABUSIVE TAX SHELTERS.—Section 6700 (relating to promoting abusive tax shelters, etc.) is amended—

(1) by redesignating subsections (b) and (c) as subsections (d) and (e), respectively,

(2) by striking "a penalty" and all that follows through the period in the first sentence of subsection (a) and inserting "a penalty determined under subsection (b)", and

(3) by inserting after subsection (a) the following new subsections:

"(b) AMOUNT OF PENALTY; CALCULATION OF PENALTY; LIABILITY FOR PENALTY.—

"(1) AMOUNT OF PENALTY.—The amount of the penalty imposed by subsection (a) shall not exceed 150 percent of the gross income derived (or to be derived) from such activity by the person or persons subject to such penalty.

"(2) CALCULATION OF PENALTY.—The penalty amount determined under paragraph (1) shall be calculated with respect to each instance of an activity described in subsection (a), each instance in which income was derived by the person or persons subject to such penalty, and each person who participated in such an activity.

"(3) LIABILITY FOR PENALTY.—If more than 1 person is liable under subsection (a) with respect to such activity, all such persons shall be jointly and severally liable for the penalty under such subsection.

"(c) PENALTY NOT DEDUCTIBLE.—The payment of any penalty imposed under this section or the payment of any amount to settle or avoid the imposition of such penalty shall not be considered an ordinary and necessary expense in carrying on a trade or business for purposes of this title and shall not be deductible by the person who is subject to such penalty or who makes such payment."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to activities after the date of the enactment of this Act.

(c) PRIOR SECTION TO HAVE NO EFFECT.—Notwithstanding section 415(b) of this Act, such section, and the amendment made by such section, shall not take effect.