

and simplify the international taxation rules of the United States, and for other purposes.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. HATCH:

S. 2375. a bill to amend the Internal Revenue Code of 1986 to allow penalty-free withdrawals from retirement plans during the period that a military reservist or national guardsman is called to active duty for an extended period, and for other purposes; to the Committee on Finance.

Mr. HATCH. Mr. President, I rise today to introduce legislation to allow penalty-free withdrawals from retirement plans during the period that a military reservist or a National Guardsman is called to active duty. Specifically, the provision would allow individuals who are called to active duty for at least 179 days between September 11, 2001, and September 15, 2005, to avoid the 10-percent penalty tax that is normally imposed on early distributions.

This bill passed the House of Representatives by unanimous consent late last month, and it is my hope that this important and appropriate legislation will receive the same resounding support by my colleagues in the Senate.

Nearly 3,000 reservists and Guard members from my home State of Utah have been called to active duty and are currently stationed in the Persian Gulf and Afghanistan. I believe it is safe to say that when many of these brave young men and women were informed by their commanding officers they would be placed on full-time active duty, they were not only concerned with the extended time period they would be called away from their families, but also with the reality that by temporarily leaving behind their full-time civilian jobs, many of them would leave behind a higher paycheck. Many reservists are suddenly faced with the prospect that their income may no longer cover all of the expenses for themselves and their families.

Some may say that allowing reservists to make withdrawals from their retirement accounts without incurring a penalty is too small a step and not worthy of our time. But to many reservists and Guard members, these retirement accounts can be a significant resource in helping to alleviate some of their financial stress. Providing our soldiers with an additional option to support their families certainly seems like a worthwhile cause to me.

The cost of this bill to the U.S. Treasury is estimated to be only \$4 million over 10 years. I think we can all agree this cost is minimal considering the tremendous sacrifices that our reservists, Guard members, and their families are making each day. In addition, there is a provision in this bill that would allow our soldiers to repay any amount withdrawn, without

penalty, for 2 years after leaving active duty.

There is no doubt that there are many additional much needed improvements to our policies that each of us must work together towards to ensure the financial peace of mind for our Guard and Reserve members and their families. It is imperative for each of us to give our soldiers not only all of the tools, armor, and technology to fight those who seek to destroy peace, but we must also do everything within our power to give our soldiers every appropriate resource to make it easier to care for their loved ones they have left behind.

I urge my colleagues to give serious consideration to this bill, and it is my hope that it can be passed by unanimous consent. I am confident that President Bush would have no hesitation in signing this important bill into law, if we can pass it in the Senate and send it to him.

#### SUBMITTED RESOLUTIONS

##### SENATE RESOLUTION 348—TO PROTECT, PROMOTE, AND CELEBRATE MOTHERHOOD

Mr. BROWNBAC (for himself, Mr. ALLEN, Mr. BUNNING, Mr. CORNYN, Mr. CRAPO, Mr. DURBIN, Mr. FITZGERALD, Mr. HATCH, Mr. LOTT, Mr. MILLER, Mr. ROBERTS, Mr. SPECTER, Mr. ENSIGN, Mr. COCHRAN, Mr. SESSIONS, Mr. BURNS, Mr. BYRD, Mr. ALEXANDER, Mr. DOMENICI, Mr. LEVIN, and Mr. SANTORUM) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 348

Whereas the second Sunday of May is observed as Mother's Day;

Whereas motherhood and childhood are entitled to special assistance;

Whereas mothers have a unique bond with their children;

Whereas the work of mothers is of paramount importance, but often undervalued and demeaned;

Whereas mothers' concerns about their children and their education should be supported by the national agenda;

Whereas a child's healthy relationship with the mother predicts higher self-esteem and resiliency in dealing with life events;

Whereas the complementary roles and contributions of fathers and mothers should be recognized and encouraged;

Whereas mothers have an indispensable role in building and transforming society to build a culture of life; and

Whereas mothers along with their husbands, form an emotional template for a child's future relationships: Now therefore, be it

Resolved, That the Senate—

(1) recognizes the importance of mothers to a healthy society; and

(2) calls on the people of the United States to observe Mother's Day by considering how society can better respect and support motherhood.

##### SENATE CONCURRENT RESOLUTION 102—TO EXPRESS THE SENSE OF THE CONGRESS REGARDING THE 50TH ANNIVERSARY OF THE SUPREME COURT DECISION IN BROWN V. BOARD OF EDUCATION OF TOPEKA

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

S. CON. RES. 102

Whereas Oliver L. Brown is the namesake of the landmark United States Supreme Court decision of 1954, *Brown v. Board of Education* (347 U.S. 483, 1954);

Whereas Oliver L. Brown is honored as the lead plaintiff in the Topeka, Kansas case which posed a legal challenge to racial segregation in public education;

Whereas by 1950, African-American parents began to renew their efforts to challenge State laws that only permitted their children to attend certain schools, and as a result, they organized through the National Association for the Advancement of Colored People (the NAACP), an organization founded in 1909 to address the issue of the unequal and discriminatory treatment experienced by African-Americans throughout the country;

Whereas Oliver L. Brown became part of the NAACP strategy led first by Charles Houston and later by Thurgood Marshall, to file suit against various school boards on behalf of such parents and their children;

Whereas Oliver L. Brown was a member of a distinguished group of plaintiffs in cases from Kansas (*Brown v. Board of Education*), Delaware (*Gebhart v. Belton*), South Carolina (*Briggs v. Elliot*), and Virginia (*Davis v. County School Board of Prince Edward County*) that were combined by the United States Supreme Court in *Brown v. Board of Education*, and in Washington, D.C. (*Bolling v. Sharpe*), considered separately by the Supreme Court with respect to the District of Columbia;

Whereas with respect to cases filed in the State of Kansas—

(1) there were 11 school integration cases dating from 1881 to 1949, prior to *Brown v. Board of Education* in 1954;

(2) in many instances, the schools for African-American children were substandard facilities with out-of-date textbooks and often no basic school supplies;

(3) in the fall of 1950, members of the Topeka, Kansas chapter of the NAACP agreed to again challenge the "separate but equal" doctrine governing public education;

(4) on February 28, 1951, the NAACP filed their case as *Oliver L. Brown et al. v. The Board of Education of Topeka Kansas* (which represented a group of 13 parents and 20 children);

(5) the district court ruled in favor of the school board and the case was appealed to the United States Supreme Court;

(6) at the Supreme Court level, the case was combined with other NAACP cases from Delaware, South Carolina, Virginia, and Washington, D.C. (which was later heard separately); and

(7) the combined cases became known as *Oliver L. Brown et al. v. The Board of Education of Topeka, et al.*;

Whereas with respect to the Virginia case of *Davis et al. v. Prince Edward County Board of Supervisors*—

(1) one of the few public high schools available to African-Americans in the State of Virginia was Robert Moton High School in Prince Edward County;