

Mr. GRASSLEY. I thank the Senator from Florida for his comments. This is a provision that I have also supported. The provision included in the bill will go a long way for those seniors who live in the affected CCRCs. I also want to clarify one point with Senator BAUCUS. It is my understanding that the purpose of the amendment is to bring the tax treatment of those CCRCs described in section 7872(g) into alignment with the treatment that has historically been afforded to those CCRCs that are not described in section 7872(g). In other words, there is no intent to alter the treatment that the IRS has historically provided for CCRCs that are not described in section 7872(g). I am committed to working with Senator GRAHAM as we move this legislation forward.

Mr. BAUCUS. I agree with the chairman. There is no intent to alter the treatment that the IRS has historically provided for CCRCs that are not described in section 7872(g). This is a critical point that could affect a large number of seniors. We do not want there to be any misunderstanding on this issue since the immediate consequences could be significant—with large numbers of seniors potentially having to pay additional taxes. I also know that Senator MIKULSKI has expressed an interest in this provision. I give my commitment to both Senators GRAHAM and MIKULSKI to work with them on this provision as we go to conference with the House.

Mr. GRAHAM of Florida. I thank the chairman and ranking member for clarifying the intent of this provision.

#### ADDITIONAL STATEMENTS

##### LOCAL LAW ENFORCEMENT ACT OF 2003

• Mr. SMITH. Mr. President, I wish to speak about the need for hate crimes legislation. On May 1, 2003, Senator KENNEDY and I introduced the Local Law Enforcement Enhancement Act, a bill that would add new categories to current hate crimes law, sending a signal that violence of any kind is unacceptable in our society.

Edgar Garzon, 35, died three weeks after he was attacked when leaving a gay bar in Jackson Heights, NY, on August 14, 2001. Garzon suffered a skull fracture in the attack and died at Elmhurst General Hospital. Garzon had just left Friends Tavern when two men in a red car exchanged words with him and followed him toward his home. At the intersection, the suspects got out of their car, pounded Garzon with either a baseball bat or lead pipe, then fled with his wallet.

I believe that Government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Local Law Enforcement Enhancement Act is a symbol that can become substance. I believe that by passing this legislation and changing

current law, we can change hearts and minds as well. •

#### REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. CRAIG, from the Special Committee on Aging:

Special Report entitled "Developments in Aging: 2001 and 2002, Volume 1 and Volume 2" (Rept. N. 108-265).

Mr. GRASSLEY, from the Committee on Finance, without amendment:

S. 2424. An original bill to amend the Internal Revenue Code of 1986 and the Employee Retirement Income Security Act of 1974 to protect the retirement security of American workers by ensuring that pension assets are adequately diversified and by providing workers with adequate access to, and information about, their pension plans, and for other purposes (Rept. No. 108-266)

#### 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. 2424. An original bill to amend the Internal Revenue Code of 1986 and the Employee Retirement Income Security Act of 1974 to protect the retirement security of American workers by ensuring that pension assets are adequately diversified and by providing workers with adequate access to, and information about, their pension plans, and for other purposes; from the Committee on Finance; placed on the calendar.

By Mr. COCHRAN (for himself and Mr. BYRD):

S. 2425. A bill to amend the Tariff Act of 1930 to allow for improved administration of new shipper administrative reviews; 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. COLEMAN (for himself and Mr. DAYTON):

S. Res. 363. A resolution designating October 16, 2004, as "World Food Prize Day"; considered and agreed to.

#### ADDITIONAL COSPONSORS

S. 1301

At the request of Mr. DEWINE, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 1301, a bill to amend title 18, United States Code, to prohibit video voyeurism in the special maritime and territorial jurisdiction of the United States, and for other purposes.

S. RES. 362

At the request of Mr. GRAHAM of Florida, the names of the Senator from Arkansas (Mr. PRYOR) and the Senator from Tennessee (Mr. FRIST) were added as cosponsors of S. Res. 362, a resolution expressing the sense of the Senate on the dedication of the National World War II Memorial on May 29, 2004,

in recognition of the duty, sacrifices, and valor of the members of the Armed Forces of the United States who served in World War II.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. COCHRAN (for himself and Mr. BYRD):

S. 2425. A bill to amend the Tariff Act of 1930 to allow for improved administration of new shipper administrative reviews; to the Committee on Finance.

Mr. COCHRAN. Mr. President, 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. 2425

*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 "New Shipper Review Amendment Act of 2004".

##### SEC. 2. REPEAL OF NEW SHIPPER BONDING PRIVILEGES.

Section 751(a)(2)(B) of the Tariff Act of 1930 (19 U.S.C. 1675(a)(2)(B)) is amended—

- (1) by striking clause (iii); and
- (2) by redesignating clause (iv) as clause (iii).

#### SUBMITTED RESOLUTIONS

SENATE RESOLUTION 363—DESIGNATING OCTOBER 16, 2004, AS "WORLD FOOD PRIZE DAY"

Mr. COLEMAN (for himself and Mr. DAYTON) submitted the following resolution; which was considered and agreed to:

S. RES. 363

Whereas Dr. Norman E. Borlaug founded the World Food Prize Foundation, an organization that honors people who have improved the quantity and quality of food worldwide;

Whereas Dr. Borlaug received his bachelor of science degree in forestry and his master's and doctorate degrees in plant pathology from the University of Minnesota;

Whereas Dr. Borlaug has received over 35 honorary doctorate degrees from institutions in the United States and abroad;

Whereas Dr. Borlaug is hailed as the "Father of the Green Revolution" for developing strains of high-yield, disease-resistant wheat that have increased food production and helped feed the hungry;

Whereas Dr. Borlaug received the Nobel Peace Prize in 1970 for expanding food production, reversing food shortages in India and Pakistan, and feeding hundreds of millions of people throughout the world;

Whereas Dr. Borlaug received the National Academy of Science's highest honor, the Public Welfare Medal, in 2002 for his work to fight hunger; and

Whereas Dr. Borlaug is believed to have saved more lives than any other person who has ever lived, thanks to his decades-long crusade to deliver millions from starvation and human suffering: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates October 16, 2004, as "World Food Prize Day"; and

(2) commends the contributions made to the disciplines of agriculture and science toward the goal of eliminating world hunger.