

SECTION 1. EXTENDING WAIVER OF DEFINED BENEFIT COMPENSATION LIMIT TO PARTICIPANTS IN CHURCH PLANS WHO ARE NOT HIGHLY COMPENSATED EMPLOYEES.

(a) IN GENERAL.—Paragraph (1) of section 415(b) of the Internal Revenue Code of 1986 is amended by adding at the end the following: “Subparagraph (B) of paragraph (1) shall not apply to a plan maintained by an organization described in section 3121(w)(3) except with respect to highly compensated benefits. For purposes of this paragraph, the term ‘highly compensated benefits’ means any benefits accrued for an employee in any year on or after the first year in which such employee is a highly compensated employee (as defined in section 414(q)) of the organization described in section 3121(w)(3). For purposes of applying paragraph (1)(B) to highly compensated benefits, all benefits of the employee otherwise taken into account (without regard to this paragraph) shall be taken into account.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to plan years beginning after December 31, 2005.

SEC. 2. EQUALIZING TREATMENT OF RETIREMENT INCOME ACCOUNTS PROVIDED BY CHURCHES WITH RESPECT TO ACQUISITION INDEBTEDNESS.

(a) IN GENERAL.—Section 514(c)(9)(C) of the Internal Revenue Code of 1986 (defining qualified organization) is amended by striking “or” at the end of clause (ii), by striking the period at the end of clause (iii) and inserting “; or”, and by adding at the end the following:

“(iv) a retirement income account (as defined in section 403(b)(9)(B)).”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2005.

By Mr. STEVENS:

S. 2194. A bill for the relief of Nadezda Shestakova; to the Committee on the Judiciary.

By Mr. STEVENS:

S. 2195. A bill for the relief of Ilya Shestakov; to the Committee on the Judiciary.

Mr. STEVENS. Mr. President, I offer today two private relief bills to provide lawful permanent resident status to Nadezda Shestakova and her son, Ilya Shestakov.

The Shestakov family has lived and worked in Anchorage, Alaska for more than ten years. Nadezda has now returned to Russia, and Ilya is attending high school in Canada, in order to avoid further immigration problems, and to demonstrate that they intend to be good citizens who live within the letter of the law.

Nadezda's husband, Michail, is a legal immigrant working for Aleut Enterprise Corporation (AEC), an Alaska native corporation, and their youngest son is a United States citizen. Both remain in Anchorage awaiting the reunion of their family.

During their time in Alaska, Michail has been an exemplary employee of the Aleut Corporation. As a matter of fact, it was the Aleut Corporation who first brought this issue to my attention, as they wish to support the Shestakov family in any way possible.

The children have excelled in school, and Nadezda has remained an at-home

mother, pursuant to the terms of her original visa.

The Shestakov family's problems began when they overstayed their visa due to an error by their attorney, who did not file the extension paperwork on their behalf, as requested.

These are upstanding members of the Alaska community, and they should not be punished due to an error by their former attorney. I would like to see this family reunited in Alaska, so that they can continue to contribute positively to our community.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 349—CONDEMNING THE GOVERNMENT OF IRAN FOR VIOLATING THE TERMS OF THE 2004 PARIS AGREEMENT, AND EXPRESSING SUPPORT FOR EFFORTS TO REFER IRAN TO THE UNITED NATIONS SECURITY COUNCIL FOR ITS NONCOMPLIANCE WITH INTERNATIONAL ATOMIC ENERGY AGENCY OBLIGATIONS

Mr. SANTORUM (for himself and Mr. KYL) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 349

Whereas the International Atomic Energy Agency (IAEA) reported in November 2003 that Iran had been developing an undeclared nuclear enrichment program for 18 years and had covertly imported nuclear material and equipment, carried out over 110 unreported experiments to produce uranium metal, separated plutonium, and concealed many other aspects of its nuclear facilities;

Whereas, in November 2004, the Governments of the United Kingdom, France, and Germany entered into an agreement with Iran on Iran's nuclear program (commonly known as the “Paris Agreement”), successfully securing a commitment from the Government of Iran to voluntarily suspend uranium enrichment operations in exchange for discussions on economic, technological, political, and security issues;

Whereas Article XII.C of the Statute of the IAEA requires the IAEA Board of Governors to report the noncompliance of any member of the IAEA with its IAEA obligations to all members and to the Security Council and General Assembly of the United Nations;

Whereas Article III.B-4 of the Statute of the IAEA specifies that “if in connection with the activities of the Agency there should arise questions that are within the competence of the Security Council, the Agency shall notify the Security Council, as the organ bearing the main responsibility for the maintenance of international peace and security”;

Whereas, in September 2005, the IAEA Board of Governors adopted a resolution declaring that Iran's many failures and breaches constitute noncompliance in the context of Article XII.C of the Statute of the IAEA;

Whereas, on January 3, 2006, the Government of Iran announced that it planned to restart its nuclear research efforts in direct violation of the Paris Agreement;

Whereas, in January 2006, Iranian officials, in the presence of IAEA inspectors, began to remove United Nations seals from the enrichment facility in Natanz, Iran;

Whereas Foreign Secretary of the United Kingdom Jack Straw warned Iranian officials that they were “pushing their luck” by removing the United Nations seals that were placed on the Natanz facility by the IAEA 2 years earlier;

Whereas President of France Jacques Chirac said that the Governments of Iran and North Korea risk making a “serious error” by pursuing nuclear activities in defiance of international agreements;

Whereas Foreign Minister of Germany Frank-Walter Steinmeier said that the Government of Iran had “crossed lines which it knew would not remain without consequences”;

Whereas Secretary of State Condoleezza Rice stated, “It is obvious that if Iran cannot be brought to live up to its international obligations, in fact, the IAEA Statute would indicate that Iran would have to be referred to the U.N. Security Council.”;

Whereas President of Iran Mahmoud Ahmadinejad stated, “The Iranian government and nation has no fear of the Western ballyhoo and will continue its nuclear programs with decisiveness and wisdom.”;

Whereas the United States has joined with the Governments of Britain, France, and Germany in calling for a meeting of the IAEA to discuss Iran's non-compliance with its IAEA obligations;

Whereas President Ahmadinejad has stated that Israel should be “wiped off the map”; and

Whereas the international community is in agreement that the Government of Iran should not seek the development of nuclear weapons:

Now, therefore, be it

Resolved, That the Senate—

(1) condemns the decisions of the Government of Iran to remove United Nations seals from its uranium enrichment facilities and to resume nuclear research efforts;

(2) commends the Governments of Britain, France, and Germany for their efforts to secure the 2004 Paris Agreement, which resulted in the brief suspension in Iran of nuclear enrichment activities;

(3) supports the referral of Iran to the United Nations Security Council under Article XII.C and Article III.B-4 of the Statute of the IAEA for violating the Paris Agreement; and

(4) condemns actions by the Government of Iran to develop, produce, or acquire nuclear weapons.

SENATE RESOLUTION 350—EXPRESSING THE SENSE OF THE SENATE THAT SENATE JOINT RESOLUTION 23 (107TH CONGRESS), AS ADOPTED BY THE SENATE ON SEPTEMBER 14, 2001, AND SUBSEQUENTLY ENACTED AS THE AUTHORIZATION FOR USE OF MILITARY FORCE DOES NOT AUTHORIZE WARRANTLESS DOMESTIC SURVEILLANCE OF UNITED STATES CITIZENS

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

S. RES. 350

Whereas the Bill of Rights to the United States Constitution was ratified 214 years ago;

Whereas the Fourth Amendment to the United States Constitution guarantees to the American people the right “to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures”;