

SENATE CONCURRENT RESOLUTION 44—EXPRESSING THE SENSE OF THE CONGRESS REGARDING NATIONAL PEARL HARBOR REMEMBRANCE DAY

Mr. FITZGERALD (for himself, and Mr. SMITH of New Hampshire) submitted the following concurrent resolution; which was referred to the Committee on the Judiciary:

S. CON. RES. 44

Whereas on December 7, 1941, the Imperial Japanese Navy and Air Force attacked units of the Armed Forces of the United States stationed at Pearl Harbor, Hawaii;

Whereas 2,403 members of the Armed Forces of the United States were killed in the attack on Pearl Harbor;

Whereas there are more than 12,000 members of the Pearl Harbor Survivors Association;

Whereas the 60th anniversary of the attack on Pearl Harbor will be December 7, 2001;

Whereas on August 23, 1994, Public Law 103-308 was enacted, designating December 7 of each year as National Pearl Harbor Remembrance Day; and

Whereas Public Law 103-308, reenacted as section 129 of title 36, United States Code, requests the President to issue each year a proclamation calling on the people of the United States to observe National Pearl Harbor Remembrance Day with appropriate ceremonies and activities, and all departments, agencies, and instrumentalities of the Federal Government, and interested organizations, groups, and individuals, to fly the flag of the United States at half-staff each December 7 in honor of the individuals who died as a result of their service at Pearl Harbor: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That the Congress, on the occasion of the 60th anniversary of the December 7, 1941, attack on Pearl Harbor, Hawaii, pays tribute to—

(1) the United States citizens who died in the attack; and

(2) the members of the Pearl Harbor Survivors Association.

Mr. FITZGERALD. Madam President, I rise today, with my colleague Senator SMITH of New Hampshire, to submit a concurrent resolution honoring the American servicemen who were attacked by the Japanese Imperial Forces at Pearl Harbor on December 7, 1941. Senator SMITH submitted a parallel resolution last year but has allowed me to take the lead on this matter this year in light of the special significance of Pearl Harbor remembrance day to my family.

My uncle, Navy Ensign Edward Webb Gosselin, was among the 1,102 American seamen killed aboard the battleship U.S.S. *Arizona* on December 7, 1941.

Edward had enlisted in the Navy in September of 1940 and reported to his first duty station, the *Arizona*, in May of 1941. He was 24 years old when he died. Edward had just graduated from Yale University and was, in fact, the first Yale graduate to die in World War II.

The Navy later named a destroyer escort after Edward, and it was named the U.S.S. *Gosselin*.

Fittingly, after participating in the invasion of Okinawa, the *Gosselin* had

the honor of being the first American warship to enter Japanese waters upon that nation's surrender. The *Gosselin* also was the first ship to bring home American prisoners of war held in Japan. Many years later, Edward's father, my grandfather, recounted the tremendous pride he felt upon hearing the ship's name mentioned during radio broadcasts of the surrender.

The resolution that Senator SMITH and I introduce today reminds federal departments and agencies to fly the United States flag at half-mast on December 7, and pays tribute to the United States citizens who died in the Japanese raid on Pearl Harbor, and to the members of the Pearl Harbor Survivors Association. I conclude by asking all of my colleagues to join me this Memorial Day in remembering and honoring the 2,403 American sailors and soldiers who were killed at Pearl Harbor, and all other Americans in uniform who have died serving their country.

NOTICE OF HEARING

SUBCOMMITTEE ON NATIONAL PARKS, HISTORIC PRESERVATION, AND RECREATION

Mr. THOMAS. Mr. President, I would like to announce for the information of the Senate and the public that the scheduled oversight hearing before the Subcommittee on National Parks, Historic Preservation, and Recreation of the Committee on Energy and Natural Resources to be held on Thursday, June 14, 2001 at 2:30 p.m. in room SD-366 of the Dirksen Senate Office Building in Washington, DC has been cancelled. The purpose of this hearing had been to review the implementation of the Recreation Fee Demonstration Program and to review efforts to extend or make the program permanent.

For further information, please contact Jim O'Toole or Shane Perkins of the committee staff at (202) 224-1219.

RESTORING EARNINGS TO LIFT INDIVIDUAL AND EMPOWER FAMILIES (RELIEF) ACT OF 2001

On May 23, 2001, the Senate amended and passed H.R. 1836, as follows:

Resolved, That the bill from the House of Representatives (H.R. 1836) entitled "An Act to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2002.", do pass with the following amendment:

Strike out all after the enacting clause and insert:

SECTION 1. SHORT TITLE; ETC.

(a) *SHORT TITLE.*—This Act may be cited as the "Restoring Earnings To Lift Individuals and Empower Families (RELIEF) Act of 2001".

(b) *AMENDMENT OF 1986 CODE.*—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) *SECTION 15 NOT TO APPLY.*—No amendment made by this Act shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

(d) *TABLE OF CONTENTS.*—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—INDIVIDUAL INCOME TAX RATE REDUCTIONS

Subtitle A—In General

Sec. 101. Reduction in income tax rates for individuals.

Sec. 102. Increase in amount of income required before phaseout of itemized deductions begins.

Sec. 103. Repeal of phaseout of deduction for personal exemptions.

Subtitle B—Compliance With Congressional Budget Act

Sec. 111. Sunset of provisions of title.

TITLE II—CHILD TAX CREDIT

Subtitle A—In General

Sec. 201. Modifications to child tax credit.

Sec. 202. Sense of the Senate on the modifications to the child tax credit.

Sec. 203. Expansion of adoption credit and adoption assistance programs.

Sec. 204. Refunds disregarded in the administration of Federal programs and federally assisted programs.

Sec. 205. Dependent care credit.

Sec. 206. Allowance of credit for employer expenses for child care assistance.

Sec. 207. Allowance of credit for employer expenses for child care assistance.

Subtitle B—Compliance With Congressional Budget Act

Sec. 211. Sunset of provisions of title.

TITLE III—MARRIAGE PENALTY RELIEF

Subtitle A—In General

Sec. 301. Elimination of marriage penalty in standard deduction.

Sec. 302. Phaseout of marriage penalty in 15-percent bracket.

Sec. 303. Marriage penalty relief for earned income credit; earned income to include only amounts includible in gross income; simplification of earned income credit.

Subtitle B—Compliance With Congressional Budget Act

Sec. 311. Sunset of provisions of title.

TITLE IV—AFFORDABLE EDUCATION PROVISIONS

Subtitle A—Education Savings Incentives

Sec. 401. Modifications to education individual retirement accounts.

Sec. 402. Modifications to qualified tuition programs.

Subtitle B—Educational Assistance

Sec. 411. Permanent extension of exclusion for employer-provided educational assistance.

Sec. 412. Elimination of 60-month limit and increase in income limitation on student loan interest deduction.

Sec. 413. Exclusion of certain amounts received under the National Health Service Corps Scholarship Program and the F. Edward Hebert Armed Forces Health Professions Scholarship and Financial Assistance Program.

Sec. 414. Exclusion from income of certain amounts contributed to Coverdell education savings accounts.

Subtitle C—Liberalization of Tax-Exempt Financing Rules for Public School Construction

Sec. 421. Additional increase in arbitrage rebate exception for governmental bonds used to finance educational facilities.

Sec. 422. Treatment of qualified public educational facility bonds as exempt facility bonds.

Sec. 423. Treatment of bonds issued to acquire renewable resources on land subject to conservation easement.