

Mr. BAUCUS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

TAX DEDUCTING FOR TSUNAMI RELIEF

Mr. BAUCUS. Mr. President, I suggested to the chairman of the Finance Committee, Senator GRASSLEY, and he agreed, that it would be appropriate and, in fact, it would be a good idea, to pass legislation today which would allow Americans to give a full deduction that is available under current law to the tsunami relief effort in 2004, if they wish. Even though we are clearly now in 2005, the idea is and the legislation would provide that, for Americans who want to give to the tsunami relief effort and take that contribution on their 2004 tax returns, they may do so.

I am very encouraged the House took up that bill a few minutes ago. It is unclear as to when that will actually pass, but it is my understanding it will pass today. I have spoken to a good number of Senators about this legislation, and I have with me a long list of cosponsors of this legislation. I think it would be good for us to do this right away. I say quickly because the IRS has informed me that the sooner we pass this, the better. That is, the sooner we pass the legislation, the more easily they can work with American taxpayers who want to take this deduction—it is a cash deduction—in 2004.

It is framed as a cash deduction because that is what the relief agencies want. They want cash. First, cash can be transmitted much more quickly than in-kind contributions, as much as food and clothes is important. They can transmit the cash contribution with the speed of light, frankly. Second, with cash it can be disbursed and sent to the area where it is needed the most. Maybe food is needed, maybe medical supplies are needed in one area more than another, maybe clothing or tents or whatnot is needed. With the cash available, the relief agencies can decide what is the best use.

This is also the approach taken by our President when he nominated and encouraged former President Bush and former President Clinton to go nationwide to encourage Americans to contribute to the relief effort. They, too, suggest cash contributions are best. They are much more efficient. It is what makes the most sense as being the most helpful to the people in that part of the world who need it the most.

I have a special feeling, almost reverence, for Southeast Asia, because I have traveled in that part of the world many times. The Southeast Asia ambassadors have been guests of mine in my home State of Montana just recently, this past year. I visited Southeast Asia quite recently. My heart, all of our hearts, clearly, go out to the victims and their families. Words cannot describe the extent and depth of this

tragedy, and I am not going to make the effort to do so. But certainly when we see the photographs and we read the reports and hear people such as Secretary Colin Powell comment on what they have seen and what has happened or has not happened over there, it tugs very deeply at the hearts of all of us. That part of the world has our deepest prayers and our fondest hopes that we will do all we can to help out.

That is happening. The American public, the American people are the most generous people in the world. I don't know what it is, there is something extra special about the American spirit. We dig down to help people who need help. We are there. I think it is probably because we are a society that is much more open than most others. We are also a country with many immigrants. We feel for the goings on in other countries in the world.

We are a young country by comparison. I wouldn't say that makes us naive, but it certainly enables us to have much more hope about the future because we still are young. We are very hopeful. Many countries that are much older do not have quite the same hope, it seems. There is maybe a little cynicism—they have seen it all, or maybe not, but we are a country that is open and we want to help.

Therefore, I ask unanimous consent to have printed in the RECORD a resolution which would accelerate the income benefits for charitable cash contributions for the relief of victims in the Indian Ocean tsunami. Also, I ask unanimous consent to have printed in the RECORD a list of all the cosponsors of this Senate joint resolution. I am not going to read all the names. It is a long list.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

S.J. RES.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR CHARITABLE CASH CONTRIBUTIONS FOR RELIEF OF INDIAN OCEAN TSUNAMI VICTIMS.

(a) IN GENERAL.—A taxpayer may treat any contribution described in subsection (b) made in January 2005 as if such contribution was made on December 31, 2004, and not in January 2005.

(b) CONTRIBUTION DESCRIBED.—A contribution is described in this subsection if such contribution is a cash contribution made for the relief of victims in areas affected by the December 26, 2004, Indian Ocean tsunami for which a charitable contribution deduction is allowed under section 170 of the Internal Revenue Code of 1986.

Mr. BAUCUS. Mr. President, I want our colleagues to know that Senator GRASSLEY and I were joined in the effort to provide tsunami relief assistance by dozens of our Colleagues. I want to acknowledge them by asking for unanimous consent that the text of the Senate Joint Resolution and the full list of cosponsors be printed in the RECORD.

Senator AKAKA of Hawaii, Senator ALEXANDER of Tennessee, Senator BIDEN of Dela-

ware, Senator BUNNING of Kentucky, Senator BYRD of West Virginia, Senator CANTWELL of Washington, Senator CLINTON of New York, Senator CORZINE of New Jersey, Senator DAYTON of Minnesota, Senator DURBIN of Illinois, Senator FEINGOLD of Wisconsin, Senator FEINSTEIN of California, Senator HAGEL of Nebraska, Senator HARKIN of Iowa, Senator HATCH of Utah, Senator INOUE of Hawaii, Senator JEFFORDS of Vermont, Senator KERRY of Massachusetts, Senator KOHL of Wisconsin, Senator LANDRIEU of Louisiana.

Senator LAUTENBERG of New Jersey, Senator LEAHY of Vermont, Senator LEVIN of Michigan, Senator MCCAIN of Arizona, Senator MIKULSKI of Maryland, Senator MURRAY of Washington, Senator NELSON of Nebraska, Senator NELSON of Florida, Senator OBAMA of Illinois, Senator REID of Nevada, Senator ROCKEFELLER of West Virginia, Senator SANTORUM of Pennsylvania, Senator SCHUMER of New York, Senator SMITH of Oregon, Senator WYDEN of Oregon, Senator STABENOW of Michigan, Senator DORGAN of North Dakota, Senator DODD of Connecticut.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. GRAHAM of South Carolina). Without objection, it is so ordered.

APPOINTMENT

The PRESIDING OFFICER. Pursuant to S. Con. Res. 1, the Chair appoints the Senator from South Dakota, Mr. JOHNSON, as teller on part of the Senate, in lieu of the Senator from Connecticut, Mr. DODD.

MAKING MAJORITY PARTY APPOINTMENTS TO COMMITTEES

Mr. MCCONNELL. I send a resolution to the desk and ask for its consideration.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 5) making majority party appointments to certain Senate committees for the 109th Congress.

There being no objection, the Senate proceeded to consider the resolution.

Mr. MCCONNELL. I ask unanimous consent that the resolution be agreed to.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 5) was agreed to, as follows:

S. RES. 5

Resolved, That notwithstanding the provisions of Rule XXV, the following shall constitute the majority party's membership on the following standing committees for the One Hundred Ninth Congress, or until their successors are chosen:

COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY: Mr. Chambliss (Chairman), Mr. Lugar, Mr. Cochran, Mr. McConnell, Mr. Roberts, Mr. Talent, Mr.