

“(4) 28-PERCENT RATE GAIN.—For purposes of this subsection, the term ‘28-percent rate gain’ means the excess (if any) of—

“(A) section 1202 gain, over

“(B) the sum of—

“(i) the net short-term capital loss, and

“(ii) the amount of long-term capital loss carried under section 1212(b)(1)(B) to the taxable year.

“(5) RESERVED.—.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2004.

### SEC. 3. CHARITABLE CONTRIBUTIONS OF CERTAIN ITEMS CREATED BY THE TAXPAYER.

(a) IN GENERAL.—Subsection (e) of section 170 of the Internal Revenue Code of 1986 (relating to certain contributions of ordinary income and capital gain property) is amended by adding at the end the following new paragraph:

“(7) SPECIAL RULE FOR CERTAIN CONTRIBUTIONS OF LITERARY, MUSICAL, ARTISTIC, OR SCHOLARLY COMPOSITIONS.—

“(A) IN GENERAL.—In the case of a qualified artistic charitable contribution—

“(i) the amount of such contribution taken into account under this section shall be the fair market value of the property contributed (determined at the time of such contribution), and

“(ii) no reduction in the amount of such contribution shall be made under paragraph (1).

“(B) QUALIFIED ARTISTIC CHARITABLE CONTRIBUTION.—For purposes of this paragraph, the term ‘qualified artistic charitable contribution’ means a charitable contribution of any literary, musical, artistic, or scholarly composition, or similar property, or the copyright thereon (or both), but only if—

“(i) such property was created by the personal efforts of the taxpayer making such contribution no less than 18 months prior to such contribution,

“(ii) the taxpayer—

“(I) has received a qualified appraisal of the fair market value of such property in accordance with the regulations under this section, and

“(II) attaches to the taxpayer’s income tax return for the taxable year in which such contribution was made a copy of such appraisal,

“(iii) the donee is an organization described in subsection (b)(1)(A),

“(iv) the use of such property by the donee is related to the purpose or function constituting the basis for the donee’s exemption under section 501 (or, in the case of a governmental unit, to any purpose or function described under section 501(c)),

“(v) the taxpayer receives from the donee a written statement representing that the donee’s use of the property will be in accordance with the provisions of clause (iv), and

“(vi) the written appraisal referred to in clause (ii) includes evidence of the extent (if any) to which property created by the personal efforts of the taxpayer and of the same type as the donated property is or has been—

“(I) owned, maintained, and displayed by organizations described in subsection (b)(1)(A), and

“(II) sold to or exchanged by persons other than the taxpayer, donee, or any related person (as defined in section 465(b)(3)(C)).

“(C) MAXIMUM DOLLAR LIMITATION; NO CARRYOVER OF INCREASED DEDUCTION.—The increase in the deduction under this section by reason of this paragraph for any taxable year—

“(i) shall not exceed the artistic adjusted gross income of the taxpayer for such taxable year, and

“(ii) shall not be taken into account in determining the amount which may be carried from such taxable year under subsection (d).

“(D) ARTISTIC ADJUSTED GROSS INCOME.—For purposes of this paragraph, the term ‘artistic adjusted gross income’ means that portion of the adjusted gross income of the taxpayer for the taxable year attributable to—

“(i) income from the sale or use of property created by the personal efforts of the taxpayer which is of the same type as the donated property, and

“(ii) income from teaching, lecturing, performing, or similar activity with respect to property described in clause (i).

“(E) PARAGRAPH NOT TO APPLY TO CERTAIN CONTRIBUTIONS.—Subparagraph (A) shall not apply to any charitable contribution of any letter, memorandum, or similar property which was written, prepared, or produced by or for an individual while the individual is an officer or employee of any person (including any government agency or instrumentality) unless such letter, memorandum, or similar property is entirely personal.

“(F) COPYRIGHT TREATED AS SEPARATE PROPERTY FOR PARTIAL INTEREST RULE.—In the case of a qualified artistic charitable contribution, the tangible literary, musical, artistic, or scholarly composition, or similar property and the copyright on such work shall be treated as separate properties for purposes of this paragraph and subsection (f)(3).”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made after the date of the enactment of this Act in taxable years ending after such date.

By Mrs. BOXER (for herself and Mr. SCHUMER):

S. 1193. A bill to direct the Assistant Secretary of Homeland Security for the Transportation Security Administration to issue regulations requiring turbojet aircraft of air carriers to be equipped with missile defense systems, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Mrs. BOXER. Mr. President, today I am reintroducing the Commercial Airline Missile Defense Act. This legislation is designed to ensure that our commercial aircraft are protected against the threat posed by shoulder-fired missiles.

I first introduced this legislation in February 2003 in response to two separate attacks attributed to al Qaeda terrorists. The first attack was the attempted shoot down of a U.S. military aircraft in Saudi Arabia. The second attack was against an Israeli passenger jet in Kenya. Fortunately, there were no casualties in either case.

But make no mistake, the threat posed by these weapons—also known as man-portable air defense systems (MANPADS)—is very real. In May 2002, the FBI said, “. . . Given al Qaeda’s demonstrated objective to target the U.S. airline industry, its access to U.S. and Russian-made MANPAD systems, and recent apparent targeting of U.S.-led military forces in Saudi Arabia, law enforcement agencies in the United States should remain alert to the potential use of MANPADS against U. S. aircraft.”

In February 2004, the Director of the Defense Intelligence Agency, Admiral

Lowell Jacoby, testified before the Senate Intelligence Committee on current and projected national security threats. He stated the following: “A MANPAD attack against civilian aircraft would produce large number of casualties, international publicity and a significant economic impact on aviation. These systems are highly portable, easy to conceal, inexpensive, available in the global weapons market and instruction manuals are on the internet. Commercial aircraft are not equipped with countermeasures and commercial pilots are not trained in evasive measures. An attack could occur with little or no warning. Terrorists may attempt to capitalize on these vulnerabilities.”

It is estimated that there are between 300,000 and one million shoulder-fired missiles in the world today—thousands are thought to be in the hands of terrorist and other non-state entities.

Since I first introduced my legislation in 2003, progress has been made in adapting countermeasures now being used by the military for use on commercial aircraft. A special program office has been created within the Department of Homeland Security that is working to demonstrate and test two prototype countermeasure systems. Flight testing is scheduled to begin in a matter of weeks.

This legislation, which I am again introducing with my primary cosponsor, Senator SCHUMER, states that the installation of countermeasure systems on commercial aircraft will begin no later than 6 months after the Secretary of Homeland Security certifies that the countermeasure system has successfully completed a program of operational test and evaluation.

We need to continue to move forward to ensure that commercial aircraft are protected from the threat posed by shoulder-fired missiles. I appreciate the hard work of my colleague in the House, Congressman STEVE ISRAEL, who is a real leader on this issue.

I hope my colleagues will support this important legislation.

### SUBMITTED RESOLUTIONS

SENATE RESOLUTION 161—HONORING THE LIFE OF ROBERT M. LA FOLLETTE, SR., ON THE SESQUICENTENNIAL OF HIS BIRTH

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

S. RES. 161

Whereas Robert M. La Follette, Sr., better known as “Fighting Bob” La Follette, was born 150 years ago, on June 14, 1855, in Primrose, Wisconsin;

Whereas Fighting Bob was elected to 3 terms in the United States House of Representatives, 3 terms as Governor of Wisconsin, and 4 terms as a United States Senator;

Whereas Fighting Bob founded the Progressive wing of the Republican Party;

Whereas Fighting Bob was a lifelong supporter of civil rights and women's suffrage, earning respect and support from such distinguished Americans as Frederick Douglass and Harriet Tubman Upton;

Whereas Fighting Bob helped to make the "Wisconsin Idea" a reality at the Federal and State level, instituting election reforms, environmental conservation, railroad rate regulation, increased education funding, and business regulation;

Whereas Fighting Bob was a principal advocate for the Seventeenth Amendment to the Constitution of the United States, which calls for the election of United States Senators by popular vote;

Whereas Fighting Bob delivered an historic speech, "Free Speech in Wartime", opposing the public persecution of those who sought to hold their Government accountable;

Whereas Fighting Bob played a key role in exposing the corruption during the Teapot Dome Scandal;

Whereas Fighting Bob and his wife, Belle Case La Follette, founded *La Follette's Weekly*, now renamed *The Progressive*, a monthly magazine for the Progressive community;

Whereas Fighting Bob ran for the presidency on the Progressive ticket in 1924, winning more than 17 percent of the popular vote;

Whereas the Library of Congress recognized Fighting Bob in 1985 by naming the Congressional Research Service reading room in the Madison Building in honor of both Robert M. La Follette, Sr., and his son, Robert M. La Follette, Jr., for their shared commitment to the development of a legislative research service to support the United States Congress;

Whereas Fighting Bob was honored in 1929 with 1 of 2 statues representing the State of Wisconsin in National Statuary Hall in the United States Capitol;

Whereas Fighting Bob was chosen as 1 of "Five Outstanding Senators" by the Special Committee on the Senate Reception Room in 1957;

Whereas a portrait of Fighting Bob was unveiled in the Senate Reception Room in March 1959; and

Whereas Fighting Bob was revered by his supporters for his unwavering commitment to his ideals, and for his tenacious pursuit of a more just and accountable Government: Now, therefore, be it

*Resolved*, That the Senate—

(1) celebrates the sesquicentennial of the birth of Robert M. La Follette, Sr.;

(2) recognizes the important contributions of Robert M. La Follette, Sr., to the Progressive movement, the State of Wisconsin, and the United States of America; and

(3) directs that the Secretary of the Senate transmit an enrolled copy of this resolution to the family of Robert M. La Follette, Sr., and the Wisconsin Historical Society.

Mr. FEINGOLD. Mr. President, I rise today to honor the extraordinary life of Robert M. La Follette Sr. Next week, on June 14th, people around my home State of Wisconsin will mark the 150th anniversary of La Follette's birth. Throughout his life, La Follette was revered for his tireless service to the people of Wisconsin and to the people of the United States. His dogged, full-steam-ahead approach to his life's work earned him the nickname "Fighting Bob."

Robert Marion La Follette, Sr., was born on June 14, 1855, in Primrose, a small town southwest of Madison in Dane County. He graduated from the University of Wisconsin Law School in

1879 and, after being admitted to the State bar, began his long career in public service as Dane County district attorney.

La Follette was elected to the United States House of Representatives in 1884, and he served three terms as a member of that body, where he was a member of the Ways and Means Committee.

After losing his campaign for reelection in 1890, La Follette returned to Wisconsin and continued to serve the people of my State as a judge. Upon his exit from Washington, DC, a reporter wrote, La Follette "is popular at home, popular with his colleagues, and popular in the House. He is so good a fellow that even his enemies like him."

He was elected the 20th Governor of Wisconsin in 1900. He served in that office until 1906, when he stepped down in order to serve the people of Wisconsin in the United States Senate, where he remained until his death in 1925.

As a founder of the national progressive movement, La Follette championed progressive causes as governor of Wisconsin and in the U.S. Congress. As governor, he advanced an agenda that included the country's first workers compensation system, direct election of United States Senators, and railroad rate and tax reforms. Collectively, these reforms would become known as the "Wisconsin Idea." As governor, La Follette also supported cooperation between the State and the University of Wisconsin.

His terms in the House of Representatives and the Senate were spent fighting for women's rights, working to limit the power of monopolies, and opposing pork barrel legislation. La Follette also advocated electoral reforms, and he brought his support of the direct election of United States Senators to this body. His efforts were brought to fruition with the ratification of the Seventeenth Amendment in 1913. Fighting Bob also worked tirelessly to hold the government accountable, and was a key figure in exposing the Teapot Dome Scandal.

La Follette earned the respect of such notable Americans as Frederick Douglass, Booker T. Washington and Harriet Tubman Upton for making civil rights one of his trademark issues. At a speech before the 1886 graduating class of Howard University, La Follette said, "We are one people, one by truth, one almost by blood. Our lives run side by side, our ashes rest in the same soil. [Seize] the waiting world of opportunity. Separatism is snobbish stupidity, it is supreme folly, to talk of non-contact, or exclusion!"

La Follette ran for President three times, twice as a Republican and once on the Progressive ticket. In 1924, as the Progressive candidate for president, La Follette garnered more than 17 percent of the popular vote and carried the State of Wisconsin.

La Follette's years of public service were not without controversy. In 1917, he filibustered a bill to allow the arm-

ing of United States merchant ships in response to a series of German submarine attacks. His filibuster was successful in blocking passage of this bill in the closing hours of the 64th Congress. Soon after, La Follette was one of only six Senators who voted against U.S. entry into World War I.

Fighting Bob was outspoken in his belief that the right to free speech did not end when war began. In the fall of 1917, La Follette gave a speech about the war in Minnesota, and he was misquoted in press reports as saying that he supported the sinking of the Lusitania. The Wisconsin State Legislature condemned his supposed statement as treason, and some of La Follette's Senate colleagues introduced a resolution to expel him. In response to this action, he delivered his seminal floor address, "Free Speech in Wartime," on October 16, 1917. If you listen closely, you can almost hear his strong voice echoing through this chamber as he said: "Mr. President, our government, above all others, is founded on the right of the people freely to discuss all matters pertaining to their government, in war not less than in peace, for in this government, the people are the rulers in war no less than in peace."

Of the expulsion petition filed against him, La Follette said:

I am aware, Mr. President, that in pursuance of this general campaign of vilification and attempted intimidation, requests from various individuals and certain organizations have been submitted to the Senate for my expulsion from this body, and that such requests have been referred to and considered by one of the Committees of the Senate.

If I alone had been made the victim of these attacks, I should not take one moment of the Senate's time for their consideration, and I believe that other Senators who have been unjustly and unfairly assailed, as I have been, hold the same attitude upon this that I do. Neither the clamor of the mob nor the voice of power will ever turn me by the breadth of a hair from the course I mark out for myself, guided by such knowledge as I can obtain and controlled and directed by a solemn conviction of right and duty."

This powerful speech led to a Senate investigation of whether La Follette's conduct constituted treason. In 1919, following the end of World War I, the Senate dropped its investigation and reimbursed La Follette for the legal fees he incurred as a result of the expulsion petition and corresponding investigation. This incident is indicative of Fighting Bob's commitment to his ideals and of his tenacious spirit.

La Follette died on June 18, 1925, in Washington, DC, while serving Wisconsin in this body. His daughter noted, "His passing was mysteriously peaceful for one who had stood so long on the battle line." Mourners visited the Wisconsin Capitol to view his body, and paid respects in a crowd nearing 50,000 people. La Follette's son, Robert M. La Follette, Jr., was appointed to his father's seat, and went on to be elected in his own right and to serve in this body for more than 20 years, following the progressive path blazed by his father.

La Follette has been honored a number of times for his unwavering commitment to his ideals and for his service to the people of Wisconsin and of the United States.

Recently, I was proud to support Senate passage of a bill introduced in the other body by Congresswoman TAMMY BALDWIN that will name the post office at 215 Martin Luther King, Jr., Boulevard in Madison in La Follette's honor. I commend Congresswomen BALDWIN for her efforts to pass this bill.

The Library of Congress recognized La Follette in 1985 by naming the Congressional Research Service reading room in the Madison Building in honor of both Fighting Bob and his son, Robert M. La Follette, Jr., for their shared commitment to the development of a legislative research service to support the United States Congress. In his autobiography, Fighting Bob noted that, as governor of Wisconsin, he "made it a . . . policy to bring all the reserves of knowledge and inspiration of the university more fully to the service of the people. . . . Many of the university staff are now in state service, and a bureau of investigation and research established as a legislative reference library . . . has proved of the greatest assistance to the legislature in furnishing the latest and best thought of the advanced students of government in this and other countries." He went on to call this service "a model which the federal government and ultimately every state in the union will follow." Thus, the legislative reference service that La Follette created in Madison served as the basis for his work to create the Congressional Research Service at the Library of Congress.

The La Follette Reading Room was dedicated on March 5, 1985, the 100th anniversary of Fighting Bob being sworn in for his first term as a Member of Congress.

Across this magnificent Capitol in National Statuary Hall, Fighting Bob is forever immortalized in white marble, still proudly representing the State of Wisconsin. His statue resides in the Old House Chamber, now known as National Statuary Hall, among those of other notable figures who have made their marks in American history. One of the few seated statues is that of Fighting Bob. Though he is sitting, he is shown with one foot forward, and one hand on the arm of his chair, as if he is about to leap to his feet and begin a robust speech.

When then-Senator John F. Kennedy's five-member Special Committee on the Senate Reception Room chose La Follette as one of the "Five Outstanding Senators" whose portraits would hang outside of this chamber in the Senate reception room, he was described as being a "ceaseless battler for the underprivileged" and a "courageous independent." Today, his painting still hangs just outside this chamber, where it bears witness to the proceedings of this body—and, perhaps,

challenges his successors here to continue fighting for the social and government reforms he championed.

To honor Robert M. La Follette, Sr., on the sesquicentennial of his birth, today I am introducing three pieces of legislation. I am pleased to be joined in this effort by the senior Senator from Wisconsin, Senator KOHL. The first is a resolution celebrating this event and recognizing the importance of La Follette's important contributions to the Progressive movement, the State of Wisconsin, and the United States of America.

I am also introducing a bill that would direct the Secretary of the Treasury to mint coins to commemorate Fighting Bob's life and legacy. The third bill that I am introducing today would authorize the President to posthumously award a gold medal on behalf of Congress to Robert M. La Follette, Sr. The minting of a commemorative coin and the awarding of the Congressional Gold Medal would be fitting tributes to the memory of Robert M. La Follette, Sr., and to his deeply held beliefs and long record of service to his State and to his country. I hope that my colleagues will support all three of these proposals.

Let us never forget Robert M. La Follette, Sr.'s character, his integrity, his deep commitment to Progressive causes, and his unwillingness to waver from doing what he thought was right. The Senate has known no greater champion of the common man and woman, no greater enemy of corruption and cronyism, than "Fighting Bob" La Follette, and it is an honor to speak in the same chamber, and serve the same great State, as he did.

SENATE RESOLUTION 162—EX-PRESSING THE SENSE OF THE SENATE CONCERNING GRISWOLD V. CONNECTICUT

Ms. SNOWE (for herself, Mr. OBAMA, Mr. CORZINE, Mrs. BOXER, Mrs. MURRAY, Mrs. CLINTON, Mr. HARKIN, Mr. DURBIN, Mrs. FEINSTEIN, Mr. REID, Mr. FEINGOLD, and Mr. JEFFORDS) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 162

Whereas June 7, 2005, marks the 40th anniversary of the United States Supreme Court decision in *Griswold v. Connecticut* (1965) in which the Court recognized the constitutional right of married couples to use contraception—a right that the Court would extend to unmarried individuals within less than a decade;

Whereas the decision in *Griswold v. Connecticut* paved the way for widespread use of birth control among American women;

Whereas the Centers for Disease Control and Prevention recognized family planning in its published list of the "Ten Great Public Health Achievements in the 20th Century";

Whereas the typical woman in the United States wants only 2 children and therefore spends roughly 30 years of her life trying to prevent pregnancy;

Whereas birth control is a critical component of basic preventive health care for

women and has been the driving force in reducing national rates of unintended pregnancy and the need for abortion;

Whereas the ability of women to control their fertility and avoid unintended pregnancy has led to dramatic declines in maternal and infant mortality rates and has improved maternal and infant health;

Whereas in 1965, there were 31.6 maternal deaths per 100,000 live births and in 2000 there were 9.8 maternal deaths per 100,000 live births;

Whereas in 1965, 24.7 infants under 1 year of age died per 1,000 live births and in 2003 this figure had declined to 7 infant deaths per 1,000 live births;

Whereas the ability of women to control their fertility has enabled them to achieve personal educational and professional goals critical to the economic success of the United States;

Whereas in 1965, 7 percent of women completed 4 or more years of college compared to 26 percent in 2004;

Whereas in 1965, women age 16 and over constituted 39 percent of the workforce compared to 59 percent in 2004;

Whereas publicly-funded family planning programs have increased the ability of women, regardless of economic status, to access birth control and experience the resulting health and economic benefits;

Whereas public investment in this most basic preventive health care is extremely cost effective—for every dollar spent on publicly funded family planning, \$3 is saved in pregnancy-related and newborn care cost to the Medicaid program alone;

Whereas Congress had repeatedly recognized the importance of a women's ability to access contraceptives through support for Medicaid, title X of the Public Health Service Act, and the Federal Employee Health Benefits Program;

Whereas 40 years after the *Griswold* decision, many women still face challenges in accessing birth control and using it effectively;

Whereas the United States has one of the highest rates of unintended pregnancy among Western nations and each year, half of all pregnancies in the United States are unintended, and nearly half of those end in abortion;

Whereas teen pregnancy rates have dramatically declined, still, 78 percent of teen pregnancies are unintended and more than one-third of teen girls will become pregnant before age 20; and

Whereas publicly funded family planning clinics are the only source of healthcare for many uninsured and low-income women:

Now, therefore, be it

*Resolved*, That it is the sense of the Senate that—

(1) forty years ago the United States Supreme Court in *Griswold v. Connecticut* held that married people have a constitutional right to use contraceptives, a right that the Court would extend to unmarried individuals within less than a decade;

(2) the ability of women to control their fertility through birth control has vastly improved maternal and infant health, has reduced national rates of unintended pregnancy, and has allowed women the ability to achieve personal educational and professional goals critical to the economic success of the United States; and

(3) Congress should take further steps to ensure that all women have universal access to affordable contraception.

Ms. SNOWE. Mr. President, today we mark forty years since a momentous Supreme Court decision. It is difficult for many young Americans to imagine that in the not too distant past, the provision of contraceptives was illegal.