

and local tax deduction, by reinstating a deduction for State sales taxes for some taxpayers (previously repealed as part of the Tax Reform Act of 1986), as part of the American Jobs Creation Act of 2004;

Whereas there is some concern, as noted by the nonpartisan Urban-Brookings Tax Policy Center, that eliminating the deduction could “lower support for public services and lead to a ‘race to the bottom’ in terms of State and local expenditures as States compete to have the lowest taxes in order to attract higher-income households”;

Whereas the deduction for State and local taxes is not just a concern for a small minority of taxpayers in the largest States, as 22 States saw more than one-third of their taxpayers take the deduction in 2003, the latest year for which data is available (Maryland, New Jersey, Connecticut, Colorado, Oregon, Minnesota, Massachusetts, Virginia, Utah, California, Georgia, New York, Wisconsin, Arizona, Rhode Island, Michigan, Delaware, North Carolina, Illinois, New Hampshire, Nevada, and Idaho (ranked in order of the percentage of taxpayers affected));

Whereas in tax year 2003, 43,538,000 taxpayers in the United States took advantage of the Federal deduction for State and local taxes, deducting a total of \$315,690,000,000, thereby saving taxpayers in the United States approximately \$88,390,000,000 in Federal income taxes, assuming an average marginal rate of 28 percent for taxpayers who itemize; and

Whereas in tax year 2003, the top 25 States ranked by the number of taxpayers affected represented 77 percent of the taxpayers affected nationally, and took 85 percent of the total deductions for State and local taxes, as detailed below:

(1) In California, 5,807,000 taxpayers deducted a total of \$54,920,000,000, thereby saving California taxpayers approximately \$15,380,000,000 in Federal income taxes.

(2) In New York, 3,228,000 taxpayers deducted a total of \$37,600,000,000, thereby saving New York taxpayers approximately \$10,530,000,000 in Federal income taxes.

(3) In Illinois, 1,994,000 taxpayers deducted a total of \$13,720,000,000, thereby saving Illinois taxpayers approximately \$3,840,000,000 in Federal income taxes.

(4) In Ohio, 1,809,000 taxpayers deducted a total of \$12,720,000,000, thereby saving Ohio taxpayers approximately \$3,560,000,000 in Federal income taxes.

(5) In New Jersey, 1,791,000 taxpayers deducted a total of \$18,750,000,000, thereby saving New Jersey taxpayers approximately \$5,250,000,000 in Federal income taxes.

(6) In Pennsylvania, 1,765,000 taxpayers deducted a total of \$12,400,000,000, thereby saving Pennsylvania taxpayers approximately \$3,470,000,000 billion in Federal income taxes.

(7) In Michigan, 1,627,000 taxpayers deducted a total of \$10,350,000,000, thereby saving Michigan taxpayers approximately \$2,900,000,000 in Federal income taxes.

(8) In Georgia, 1,416,000 taxpayers deducted a total of \$8,720,000,000, thereby saving Georgia taxpayers approximately \$2,440,000,000 in Federal income taxes.

(9) In Virginia, 1,355,000 taxpayers deducted a total of \$9,630,000,000, thereby saving Virginia taxpayers approximately \$2,700,000,000 in Federal income taxes.

(10) In North Carolina, 1,304,000 taxpayers deducted a total of \$8,720,000,000, thereby saving North Carolina taxpayers approximately \$2,440,000,000 in Federal income taxes.

(11) In Maryland, 1,260,000 taxpayers deducted a total of \$10,410,000,000, thereby saving Maryland taxpayers approximately \$2,920,000,000 in Federal income taxes.

(12) In Massachusetts, 1,216,000 taxpayers deducted a total of \$10,840,000,000, thereby saving Massachusetts taxpayers approximately \$3,040,000,000 in Federal income taxes.

(13) In Minnesota, 969,000 taxpayers deducted a total of \$7,060,000,000, thereby saving Minnesota taxpayers approximately \$1,980,000,000 in Federal income taxes.

(14) In Wisconsin, 961,000 taxpayers deducted a total of \$8,000,000,000, thereby saving Wisconsin taxpayers approximately \$2,240,000,000 in Federal income taxes.

(15) In Colorado, 856,000 taxpayers deducted a total of \$4,570,000,000, thereby saving Colorado taxpayers approximately \$1,280,000,000 in Federal income taxes.

(16) In Arizona, 841,000 taxpayers deducted a total of \$4,110,000,000, thereby saving Arizona taxpayers approximately \$1,150,000,000 in Federal income taxes.

(17) In Indiana, 832,000 taxpayers deducted a total of \$4,530,000,000, thereby saving Indiana taxpayers approximately \$1,270,000,000 in Federal income taxes.

(18) In Missouri, 772,000 taxpayers deducted a total of \$4,890,000,000, thereby saving Missouri taxpayers approximately \$1,370,000,000 in Federal income taxes.

(19) In Connecticut, 713,000 taxpayers deducted a total of \$7,970,000,000, thereby saving Connecticut taxpayers approximately \$2,230,000,000 in Federal income taxes.

(20) In Oregon, 641,000 taxpayers deducted a total of \$5,100,000,000, thereby saving Oregon taxpayers approximately \$1,430,000,000 in Federal income taxes.

(21) In South Carolina, 574,000 taxpayers deducted a total of \$3,390,000,000, thereby saving South Carolina taxpayers approximately \$949,000,000 in Federal income taxes.

(22) In Alabama, 538,000 taxpayers deducted a total of \$2,090,000,000, thereby saving Alabama taxpayers approximately \$586,000,000 in Federal income taxes.

(23) In Kentucky, 515,000 taxpayers deducted a total of \$3,300,000,000, thereby saving Kentucky taxpayers approximately \$925,000,000 in Federal income taxes.

(24) In Oklahoma, 434,000 taxpayers deducted a total of \$2,320,000,000, thereby saving Oklahoma taxpayers approximately \$650,000,000 in Federal income taxes.

(25) In Iowa, 397,000 taxpayers deducted a total of \$2,510,000,000, thereby saving Iowa taxpayers approximately \$702,000,000 in Federal income taxes.

Now, therefore, be it

*Resolved*, That it is the sense of the Senate that Congress should not repeal or substantially alter the longstanding Federal tax deduction for State and local taxes.

**SENATE RESOLUTION 295—EX-PRESSING THE SENSE OF THE SENATE ON THE ARREST OF SANJAR UMAROV IN UZBEK ISTAN**

Mr. LUGAR (for himself and Mr. FRIST, and Mr. MCCAIN) submitted the following resolution; which was considered and agreed to:

S. RES. 295

Whereas the United States supports the development of democracy, free markets, and civil society in Uzbekistan and in other states in Central Asia;

Whereas the rule of law, the impartial application of the law, and equal justice for all courts of law are pillars of all democratic societies;

Whereas Sanjar Umarov was reportedly arrested in Tashkent, Uzbekistan, on October 22, 2005;

Whereas Sanjar Umarov is a businessman and leader of the Uzbek opposition party, Sunshine Coalition;

Whereas Sanjar Umarov was reportedly taken into custody on October 22, 2005, during a crackdown on the Sunshine Coalition

that included a raid of its offices and seizure of its records;

Whereas Sanjar Umarov was reportedly charged with grand larceny;

Whereas press accounts report that representatives of Sanjar Umarov claim that Mr. Umarov was drugged and abused while at his pretrial confinement center in Tashkent, Uzbekistan, but such accounts could not be immediately confirmed, and official information about the health, whereabouts, and treatment while in custody of Mr. Umarov has thus far been unavailable;

Whereas the United States has expressed its serious concern regarding the overall state of human rights in Uzbekistan and is seeking to clarify the facts of this case;

Whereas the European Union (EU) and the Organization for Security and Cooperation in Europe (OSCE) have expressed concern about the arrest and possible abuse of Sanjar Umarov; and

Whereas the Government of Uzbekistan is party to various treaty obligations, and in particular those under the International Covenant on Civil and Political Rights, which obligate governments to provide for due process in criminal cases: Now, therefore, be it

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

(1) the law enforcement and judicial authorities of Uzbekistan should ensure that Sanjar Umarov is accorded the full measure of his rights under the Uzbekistan Constitution to defend himself against any and all charges that may be brought against him, in a fair and transparent process, so that individual justice may be done;

(2) the Government of Uzbekistan should observe its various treaty obligations, especially those under the International Covenant on Civil and Political Rights, which obligate governments to provide for due process in criminal cases; and

(3) the Government of Uzbekistan should publicly clarify the charges against Sanjar Umarov, his current condition, and his whereabouts.

**SENATE RESOLUTION 296—HONORING THE LIFE OF AND EXPRESSING THE CONDOLENCES OF THE SENATE ON THE PASSING OF DR. RICHARD ERRETT SMALLEY**

Mrs. HUTCHISON (for herself and Mr. CORNYN) submitted the following resolution; which was considered and agreed to:

S. RES. 296

Whereas Dr. Richard Errett Smalley opened the field of nanotechnology with his 1985 discovery of a new form of carbon molecules called “buckyballs”, and for this, in 1996, the Royal Swedish Academy of Sciences awarded him the Nobel Prize in Chemistry along with Dr. Robert Curl and Sir Harold Kroto;

Whereas the research and advocacy done by Dr. Smalley in support of the National Nanotechnology Initiative led to the development of a revolutionary area of science that will improve materials and devices in fields ranging from medicine to energy to National defense;

Whereas the accomplishments of Dr. Smalley in the field of nanotechnology have contributed greatly to the academic and research communities of Rice University, the State of Texas, and the United States of America;

Whereas Dr. Smalley has been described as a “Moses” in the field of nanotechnology;

Whereas Dr. Smalley is credited with being the "Father of Nanotechnology";

Whereas Dr. Smalley is considered by Neal Lane, a former Presidential science adviser, as "a real civic scientist, one who not only [did] great science, but [used] that knowledge and fame to do good, to benefit society, and to try and educate the public";

Whereas Dr. Smalley devoted his talent to employ nanotechnology to solve the global energy problem, which he believed could ultimately solve other global problems such as hunger and water shortages;

Whereas the dedication and devotion of Dr. Smalley to science led to his receipt of numerous awards and honors, including the Distinguished Public Service Medal from the United States Department of the Navy and the Lifetime Achievement Award from Small Times Magazine;

Whereas Dr. Smalley, along with Nobel Laureate Michael Brown, was a founding co-chairman of the Texas Academy of Medicine, Engineering, and Science, which was founded to further enhance research in Texas; and

Whereas the legacy of Dr. Smalley will continue to grow as scientists build upon his work and reap the benefits of his discoveries: Now, therefore, be it

*Resolved*, That the Senate honors the life and accomplishments of Dr. Richard Errett Smalley and expresses its condolences on his passing.

#### SENATE RESOLUTION 297—MARKING THE DEDICATION OF THE GAYLORD NELSON WILDERNESS WITHIN THE APOSTLE ISLANDS NATIONAL LAKESHORE

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

##### S. RES. 297

Whereas the Honorable Gaylord Nelson, a State Senator, Governor, and United States Senator from Wisconsin, devoted his life to protecting the environment by championing issues of land protection, wildlife habitat, environmental health, and increased environmental awareness, including founding Earth Day;

Whereas the Honorable Gaylord Nelson authored the Apostle Islands National Lakeshore Act, which led to the protection of one of the most beautiful areas in Wisconsin and recognized the rich assemblage of natural resources, cultural heritage, and scenic features on Wisconsin's north coast and 21 islands of the 22-island archipelago;

Whereas the Apostle Islands National Lakeshore was designated a National Park on September 26, 1970;

Whereas, on December 8, 2004, approximately 80 percent of the Apostle Islands National Lakeshore was designated the Gaylord Nelson Wilderness;

Whereas the Gaylord Nelson Wilderness within the Apostle Islands National Lakeshore provides a refuge for many species of birds, including threatened bald eagles and endangered piping plovers, herring-billed gulls, double-crested cormorants, and great blue herons, and is a safe haven for a variety of amphibians, such as blue-spotted salamanders, red-backed salamanders, gray treefrogs, and mink frogs, and is a sanctuary for several mammals, including river otters, black bears, snowshoe hares, and fishers;

Whereas the official dedication of the Gaylord Nelson Wilderness occurred on August 8, 2005, 36 days after the Honorable Gaylord Nelson's passing; and

Whereas the Honorable Gaylord Nelson changed the consciousness of our Nation and

embodied the principle that 1 person can change the world, and the creation of the Gaylord Nelson Wilderness is a small, but fitting, recognition of his efforts: Now, therefore, be it

*Resolved*, That the Senate—

(1) recognizes the Honorable Gaylord Nelson's environmental legacy;

(2) celebrates the dedication of the Gaylord Nelson Wilderness within the Apostle Islands National Lakeshore; and

(3) requests that the Secretary of the Senate transmit an enrolled copy of this resolution to the family of the Senator.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 2358. Ms. CANTWELL (for herself, Mr. FEINGOLD, Mr. DAYTON, Mr. LIEBERMAN, Mr. KERRY, Ms. COLLINS, Ms. MIKULSKI, Mr. JEFFORDS, Mr. DURBIN, Mr. SALAZAR, Mrs. MURRAY, Mrs. CLINTON, Mrs. BOXER, Ms. SNOWE, and Mr. WYDEN) proposed an amendment to the bill S. 1932, to provide for reconciliation pursuant to section 202(a) of the concurrent resolution on the budget for fiscal year 2006 (H. Con. Res. 95).

SA 2359. Mr. GRASSLEY (for himself, Mr. DORGAN, Mr. ENZI, Mr. HARKIN, Mr. HAGEL, Mr. JOHNSON, Mr. BROWNBACK, Mr. THUNE, Mr. FEINGOLD, Mr. CONRAD, Mr. THOMAS, Mrs. CLINTON, and Mr. NELSON, of Nebraska) submitted an amendment intended to be proposed by him to the bill S. 1932, supra.

SA 2360. Mr. LOTT (for himself, Mr. LAUTENBERG, Mr. STEVENS, Mr. INOUE, Mr. BURNS, Mr. CARPER, Mr. SPECTER, Mrs. CLINTON, Mr. CHAFEE, Mr. CORZINE, Mr. SCHUMER, and Mr. BIDEN) submitted an amendment intended to be proposed by him to the bill S. 1932, supra.

SA 2361. Mr. TALENT submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2362. Mr. WYDEN (for himself, Mr. TALENT, Mr. DORGAN, Mrs. FEINSTEIN, Mr. DAYTON, Mr. KOHL, and Mr. FEINGOLD) proposed an amendment to the bill S. 1932, supra.

SA 2363. Mr. HARKIN (for himself, Mr. KOHL, Mr. OBAMA, Mr. BAYH, Mr. KERRY, Mr. JEFFORDS, Mr. KENNEDY, Mr. DURBIN, Mr. BINGAMAN, and Mr. SALAZAR) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2364. Mr. BINGAMAN submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2365. Mr. BINGAMAN (for himself, Mr. ROCKEFELLER, Mrs. LINCOLN, Mr. PRYOR, and Mr. LEAHY) proposed an amendment to the bill S. 1932, supra.

SA 2366. Ms. LANDRIEU submitted an amendment intended to be proposed by her to the bill S. 1932, supra.

SA 2367. Mr. BYRD proposed an amendment to the bill S. 1932, supra.

SA 2368. Mr. ENSIGN (for himself, Mr. DEMINT, Mr. SMITH, Mr. SUNUNU, and Mr. MCCAIN) submitted an amendment intended to be proposed by him to the bill S. 1932, supra.

SA 2369. Mr. AKAKA submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2370. Mr. MCCAIN (for himself, Mr. SUNUNU, and Mr. ROCKEFELLER) proposed an amendment to the bill S. 1932, supra.

SA 2371. Ms. SNOWE (for herself, Mr. WYDEN, Mr. MCCAIN, and Ms. STABENOW) submitted an amendment intended to be proposed by her to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2372. Mrs. MURRAY (for herself, Mr. ROCKEFELLER, Mr. BINGAMAN, Mr. KENNEDY, Mrs. CLINTON, Mr. LAUTENBERG, and Mr. KOHL) proposed an amendment to the bill S. 1932, supra.

SA 2373. Mr. REED (for himself, Ms. COLLINS, Mr. KENNEDY, Mr. KERRY, Mr. ROCKEFELLER, Mr. SCHUMER, Mr. LIEBERMAN, Ms. MIKULSKI, Mr. KOHL, and Mr. SALAZAR) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2374. Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2375. Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2376. Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2377. Mr. COLEMAN (for himself, Mr. KENNEDY, Mr. BAYH, and Mrs. CLINTON) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2378. Mr. SPECTER (for himself and Mr. LEAHY) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2379. Mrs. FEINSTEIN (for herself, Mrs. HUTCHISON, Mrs. BOXER, Mrs. MURRAY, Mr. LAUTENBERG, Mr. SCHUMER, Mr. CORZINE, and Ms. CANTWELL) submitted an amendment intended to be proposed by her to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2380. Mr. LIEBERMAN submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2381. Mr. LAUTENBERG submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2382. Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2383. Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2384. Mr. HARKIN submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2385. Mr. SUNUNU submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2386. Mr. SUNUNU (for himself and Mr. ALLEN) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2387. Mr. SUNUNU submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2388. Mr. SUNUNU (for himself, Mr. ALLEN, and Mr. DEMINT) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2389. Mr. WARNER (for himself, Mr. LIEBERMAN, Mr. ROBERTS, Mr. DURBIN, and Mr. ALLEN) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2390. Mr. SMITH (for himself and Mrs. CLINTON) submitted an amendment intended to be proposed by him to the bill S. 1932, supra; which was ordered to lie on the table.

SA 2391. Mr. HAGEL (for himself and Mr. SUNUNU) submitted an amendment intended