

SMITH) was added as a cosponsor of S. 2401, a bill to amend the Internal Revenue Code of 1986 to extend certain energy tax incentives, and for other purposes.

S. 2416

At the request of Mr. BURNS, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 2416, a bill to amend title 38, United States Code, to expand the scope of programs of education for which accelerated payments of educational assistance under the Montgomery GI Bill may be used, and for other purposes.

S. 2471

At the request of Mr. DEWINE, the name of the Senator from Ohio (Mr. VOINOVICH) was added as a cosponsor of S. 2471, a bill to suspend temporarily the duty on Basic Red 1 Dye.

S. 2472

At the request of Mr. DEWINE, the name of the Senator from Ohio (Mr. VOINOVICH) was added as a cosponsor of S. 2472, a bill to suspend temporarily the duty on Basic Red 1:1 Dye.

S. 2473

At the request of Mr. DEWINE, the name of the Senator from Ohio (Mr. VOINOVICH) was added as a cosponsor of S. 2473, a bill to suspend temporarily the duty on Basic Violet 11 Dye.

S. 2474

At the request of Mr. DEWINE, the name of the Senator from Ohio (Mr. VOINOVICH) was added as a cosponsor of S. 2474, a bill to suspend temporarily the duty on Basic Violet 11:1 Dye.

S. CON. RES. 46

At the request of Mr. BROWNBACK, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. Con. Res. 46, a concurrent resolution expressing the sense of the Congress that the Russian Federation should fully protect the freedoms of all religious communities without distinction, whether registered and unregistered, as stipulated by the Russian Constitution and international standards.

S. RES. 313

At the request of Ms. CANTWELL, the names of the Senator from Delaware (Mr. BIDEN) and the Senator from Washington (Mrs. MURRAY) were added as cosponsors of S. Res. 313, a resolution expressing the sense of the Senate that a National Methamphetamine Prevention Week should be established to increase awareness of methamphetamine and to educate the public on ways to help prevent the use of that damaging narcotic.

S. RES. 371

At the request of Mr. THOMAS, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. Res. 371, a resolution designating July 22, 2006, as "National Day of the American Cowboy".

AMENDMENT NO. 3204

At the request of Mr. INHOFE, the names of the Senator from West Virginia (Mr. BYRD), the Senator from

Oklahoma (Mr. COBURN) and the Senator from Kentucky (Mr. BUNNING) were added as cosponsors of amendment No. 3204 intended to be proposed to S. 2454, a bill to amend the Immigration and Nationality Act to provide for comprehensive reform and for other purposes.

AMENDMENT NO. 3213

At the request of Mr. ALLARD, the name of the Senator from Montana (Mr. BURNS) was added as a cosponsor of amendment No. 3213 intended to be proposed to S. 2454, a bill to amend the Immigration and Nationality Act to provide for comprehensive reform and for other purposes.

AMENDMENT NO. 3217

At the request of Ms. MIKULSKI, the names of the Senator from Ohio (Mr. DEWINE) and the Senator from Delaware (Mr. CARPER) were added as cosponsors of amendment No. 3217 proposed to S. 2454, a bill to amend the Immigration and Nationality Act to provide for comprehensive reform and for other purposes.

AMENDMENT NO. 3225

At the request of Ms. LANDRIEU, the name of the Senator from Idaho (Mr. CRAIG) was added as a cosponsor of amendment No. 3225 intended to be proposed to S. 2454, a bill to amend the Immigration and Nationality Act to provide for comprehensive reform and for other purposes.

AMENDMENT NO. 3226

At the request of Mr. BOND, the name of the Senator from New Hampshire (Mr. GREGG) was added as a cosponsor of amendment No. 3226 intended to be proposed to S. 2454, a bill to amend the Immigration and Nationality Act to provide for comprehensive reform and for other purposes.

AMENDMENT NO. 3249

At the request of Mr. KENNEDY, the name of the Senator from Ohio (Mr. DEWINE) was added as a cosponsor of amendment No. 3249 intended to be proposed to S. 2454, a bill to amend the Immigration and Nationality Act to provide for comprehensive reform and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. THOMAS (for himself, Mr. SCHUMER, and Mr. ENZI):

S. 2498. A bill to amend the Internal Revenue Code of 1986 to prohibit the disclosure of tax return information by tax return preparers to third parties; to the Committee on Finance.

Mr. THOMAS. Mr. President, today I rise to introduce a taxpayer privacy bill.

Much attention has been focused recently on IRS-proposed changes to regulations regarding taxpayer privacy. Interestingly, these proposed changes have been widely—and incorrectly—reported as changing the law to allow tax preparers to sell taxpayer information to third parties for marketing purposes. In fact, an IRS regulation put

into place more than 30 years ago already allows confidential taxpayer information to be shared in this manner, as long as the taxpayer consents.

The public uproar that has surrounded the proposed changes to this regulation makes it clear that taxpayers are not aware of this fact and expect that their return information will be kept confidential. Confidentiality of taxpayer information is a key underpinning of our voluntary tax system, encouraging taxpayers to provide complete and honest returns.

The complexity of the tax code has resulted in 60 percent of all returns being completed by paid preparers. The process is a very intimidating one for most. Given the stress and vulnerability of taxpayers during the process, and the high dollar value of confidential taxpayer information, I am concerned that financially-motivated tax preparers may present the taxpayer with a stack of papers for the taxpayer to sign, including, unbeknownst to the taxpayer, a consent form to share the information with third parties. The taxpayer could easily be under the impression that all of the papers are required to be signed in order to have the return prepared, completely undermining the requirement of signed, informed consent.

In an era of lightning-fast electronic communication—in which information can travel around the world and back in a matter of seconds—and the proliferation of identity theft, it seems to me that we ought to bring the law in line with taxpayer expectations. When this regulation was promulgated back in 1974, our citizens weren't anywhere nearly as vulnerable to this crime as they are today. We have made changes with regard to credit reports and individuals' access to them, we have removed Social Security numbers from drivers' licenses and medical ID cards, and we need to similarly remove the threat of taxpayer information being shared in ways that are not condoned by the individual taxpayer. This bill would do just that by prohibiting tax preparers from both soliciting consent and sharing tax return information with third parties.

I ask unanimous consent that the text of this bill be printed in the RECORD.

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

S. 2498

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. PROHIBITION OF TAX PREPARERS DISCLOSING TAX RETURN INFORMATION.

(a) IN GENERAL.—Paragraph (3) of section 7216(b) of the Internal Revenue Code of 1986 (relating to regulations) is amended to read as follows:

“(3) REGULATIONS.—

“(A) IN GENERAL.—Subsection (a) shall not apply to a disclosure or use of information which is permitted by regulations prescribed by the Secretary under this section.

“(B) PEER REVIEWS.—The regulations under this section shall permit (subject to such conditions as such regulations shall provide) the disclosure or use of information for quality or peer reviews.

“(C) DISCLOSURE TO THIRD PARTIES.—

“(i) IN GENERAL.—The regulations under this section shall not permit the disclosure or use of information for purposes of facilitating the solicitation of the taxpayer’s use of any services provided or facilities furnished by a person unless—

“(I) such person is a person described in subsection (a) or a person who is a member of the same affiliated group (within the meaning of section 1504) as such person, and

“(II) the taxpayer has granted consent to such disclosure or use.

“(ii) SOLICITATION OF CONSENT.—The regulations under this section shall not permit any person described in clause (i)(I) to request the consent of a taxpayer to disclose or use information for any purpose other than a purpose described in clause (i).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

By Mr. KERRY:

S. 2499. A bill to provide for the expeditious disclosure of records relevant to the life and assassination of Reverend Doctor Martin Luther King, Jr.; to the Committee on Homeland Security and Governmental Affairs.

Mr. KERRY. Mr. President, today, on the anniversary of Dr. Martin Luther King, Jr.’s assassination, I am pleased to join with my colleague in the House, Congresswoman CYNTHIA MCKINNEY to introduce the Martin Luther King, Jr., Record Collections Act. This act will ensure the expeditious disclosure and preservation of records relevant to Dr. King’s life and death. Fully releasing these records—many of which are not subject to disclosure until 2038—will shed significant light on a turning point in American history. My friend, Representative JOHN LEWIS, explained its necessity quite eloquently:

I, too, was the subject of unwarranted FBI surveillance during the Civil Rights Movement. Because we do not know this part of our history, it is clear that we are beginning to repeat it. Recently, we became aware of the administration’s domestic spying program that has targeted peace groups that are carrying on the nonviolent action of Dr. King. It is time that we know our history, and passage of the Rev. Martin Luther King, Jr. Records Act will take us one step closer to uncovering that history.

Judge Joseph Brown, the last presiding judge in James Earl Ray’s post-conviction relief proceedings, also supports this legislation. He believes that it is important to:

... fully release the still classified historical record surrounding the life and death of the late Dr. King. In light of the disturbing records and documents that came to light in James Earl Ray’s petition before me and in consideration of the recent furor over the power and authority granted to certain officials under the guise of the Homeland Security Act, it might prove most illuminating to review the historical record relative to the exercise of purportedly similar power and authority by the U.S. officials 40 years ago. The American public, the citizens of the Land of the Free and Home of the Brave deserve this access to the historic record surrounding the life and death of Dr. King.

Our legislation will create a Martin Luther King Records Collection at the National Archives. This will include all records—public and private—related to the life and death of Dr. King, including any investigations or inquiries by Federal, State, or local agencies. The records will be organized in a central directory to allow the public to access them online from anywhere in the world. The documents will be overseen by a review board consisting of at least one professional historian, one attorney, one researcher, and one representative of the civil rights community.

The MLK Records Review Board, a five-member independent agency, will be responsible for facilitating the review and transmission of all related records to the Archivist for public disclosure. Members will be nominated by the President and approved with the advice and consent of the Senate. It will have the power to direct government offices to locate and organize related records and transmit them for review or release. It will also have the power to investigate the facts surrounding the transmission or possession of records, take testimony of individuals in order to fulfill their responsibilities, request the Attorney General to subpoena private persons or government employees to compel testimony or records and require agencies to account in writing for any previous or current destruction of related records. In addition, the Board can request that the Attorney General petition any court in the U.S. or abroad to release any sealed information or physical evidence relevant to the life or death of Dr. King, and to subpoena such evidence if it is no longer in the possession of the government. The MLK Records Review Board will also be required to provide annual reports to Congress, the President, the Archivist, and all government agencies whose records have been reviewed, and to the public. The Board must terminate its work no later than 5 years from the passage of the Act unless it votes to extend for an additional 2-year term.

The reason for having such a Board is to ensure that someone is responsible for finding all relevant records and that the records do not disclose any sensitive information. It is particularly important to have a Board like this given recent revelations by the New York Times that the government has begun removing thousands of declassified documents on a wide range of historical subjects from public access at the National Archives. There has perhaps never been a more urgent time to bring the records on Dr. King into the light of day. According to the National Archives, about 9,500 records totaling more than 55,000 pages have been withdrawn from the public shelves and reclassified since 1999. We need to ensure that the records relating to the life and death of Dr. Martin Luther King, Jr., do not suffer the same fate. They are too important to us at this point in American history.

Dr. King challenged the conscience of my generation, and his words and his legacy continue to move generations to action today. His love and faith is alive in the millions of Americans who volunteer each day in soup kitchens or in schools, and those who refused to ignore the suffering of thousands they’d never met when Hurricane Katrina destroyed lives and communities. His vision and his passion are alive in churches and on campuses when millions stand up against the injustice of discrimination or the indifference that leaves too many behind.

The best way to honor the memory of Dr. King is to finish his work at home and around the world. And the first step to furthering his legacy is to know the full body of it. I hope that my colleagues will join me in this very important effort: to preserve and learn from records relating to the life and death of Dr. Martin Luther King, Jr.

By Mr. AKAKA (for himself, Mrs. CLINTON, Mr. LAUTENBERG, and Mr. KERRY):

S. 2500. A bill to enhance the counseling and readjustment services provided by the Department of Veterans Affairs, and for other purposes; to the Committee on Veterans’ Affairs.

Mr. AKAKA. Mr. President, I rise proudly today on behalf of our Nation’s veterans and returning servicemembers to introduce the Healing the Invisible Wounds Act of 2006. This legislation will enhance the counseling and readjustment services provided by the Department of Veterans’ Affairs (VA). And it will protect the rights of veterans to receive PTSD compensation—now or in the future.

Many of the men and women who served in Iraq and Afghanistan are suffering from some of the most severe physical injuries. However, even more of these brave servicemembers have invisible wounds—difficulties with adjusting to not being on the battlefield or dealing with long-lasting visions and experiences that they encountered. My bill is intended to ensure that these men and women receive the readjustment counseling and mental health services necessary to transition into what we hope to be a full and productive life after combat.

This issue is especially relevant following the release of a mental health care study conducted by the Army Institute of Research which revealed that as many as 35 percent of Iraq war veterans received mental health care services in the year after their return home. The study concluded that the high rate of using of mental health care services among Operation Iraqi Freedom veterans after deployment highlights challenges in ensuring that there be adequate resources to meet the mental health needs of returning veterans.

As we all know, the transition period for these soldiers is extremely critical. So critical that it can, in some cases, mean the difference between short-

term readjustment issues and severely chronic psychological conditions. This bill supports and encourages greater cooperation between VA and the Department of Defense, DoD, through the expansion of innovative Reunion and Re-entry activities carried out by Vet Center staff. These activities provide members of the National Guard and Reserves with counseling services during the transition from their deployment overseas to civilian life.

Demobilization often occurs so rapidly for these returning servicemembers that they sometimes do not receive or are overwhelmed by the benefits information they need. It is understandable that our servicemembers are much more focused on being reunited with their loved ones than caring about what benefits they are eligible to receive. My bill provides a comprehensive approach by providing group session counseling, a one-hour private counseling session, a presentation to family members about counseling-related matters, and other services that are deemed appropriate by the Secretaries of Veterans Affairs and Defense. My bill ensures that these services are provided no later than 14 days upon return and that servicemembers be retained on active duty until they receive these crucial counseling services.

In order to provide feedback and reflection about how to better serve veterans in this capacity, my bill requires a report from VA. The report would detail the costs associated with the provision of counseling services, an assessment of the efficacy of the services provided to meet the readjustment needs of veterans, and a survey-based assessment regarding the satisfaction of veterans receiving these services, that would include the manner in which these services are provided.

Servicemembers have paid a great price in defending freedom. Access to treatment and counseling to heal invisible wounds must be considered a continuing cost of war. In that spirit, this legislation would authorize \$180 million for the provision of readjustment counseling services. Colleagues, if there's one lesson we've learned thus far, it is that the earlier we provide these services, the better chance we have of preventing more serious mental health conditions. We need to invest in our future now. If we don't provide these services, we will be paying a much, much higher price in the future.

The safe counseling havens of VA include Vet Centers, which are great conduits for the delivery of these types of transition activities. All Vet Centers are staffed by veterans who can relate to the experiences that these OIF/OEF veterans commonly share.

In 2005, Vet Centers cared for more than 44,900 veterans of the Global War on Terrorism in Afghanistan and Iraq. In addition, Vet Centers provided bereavement counseling to more than 800 surviving family members of over 525 servicemembers who were killed while

on active duty serving their country. Despite increases in the number of veterans coming to Vet Centers for care, the budget for the program has remained relatively stagnant.

My bill would also address PTSD benefits for veterans. Instead of being proactive and allocating resources to address these challenges while at the same time caring for older veterans, a fear of rising costs prompted a reactionary response from many in Washington. Some policy makers believe that reducing veterans' compensation for PTSD by reexamining 72,000 previously awarded claims might be a good way to save money. This is a bad idea.

Many times, VA compensation is the only source of income for severely disabled veterans and their families. I am thankful that VA set aside its plan to move forward with the PTSD Review late last year. However, there are ongoing efforts to re-evaluate how PTSD is compensated. The Institute of Medicine and Disability Benefits Commission are currently reviewing veterans' disability compensation. This bill requires the Secretary of Veterans Affairs to submit a report to Congress 6 months prior to modifying how PTSD is compensated under the disability compensation rating system. Veterans will no longer have to worry that the administration will cut disability compensation in order to save money.

Through budget shortfalls and constraints, we must remain steadfast in ensuring that our servicemembers and their families do not suffer in silence from the invisible wounds that they receive in the name of freedom. Many of us fail to give invisible wounds the attention they require. I urge my colleagues to join me in taking another step towards healing our veterans by enacting this important measure.

I ask unanimous consent that the full text of the bill be printed in the RECORD.

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

S. 2500

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Healing the Invisible Wounds Act of 2006".

SEC. 2. NOTICE AND WAIT ON MODIFICATION OF HANDLING OF POST-TRAUMATIC STRESS DISORDER UNDER DISABILITY COMPENSATION RATING SYSTEM.

The Secretary of Veterans Affairs may not implement any modification in the manner in which Post-Traumatic Stress Disorder (PTSD) is handled in the rating of service-connected disabilities for purposes of the payment of compensation under chapter 11 of title 38, United States Code, until the date that is six months after the date on which the Secretary submits to the Committees on Veterans' Affairs of the Senate and House of Representatives a report on such proposed modification.

SEC. 3. COUNSELING FOR MEMBERS OF THE NATIONAL GUARD AND RESERVES RETURNING FROM DEPLOYMENT IN A COMBAT THEATER.

(a) EXPANSION OF REUNION AND RE-ENTRY FROM COMBAT PROGRAM.—

(1) IN GENERAL.—The Secretary of Veterans Affairs, in consultation with the Secretary of Defense, shall provide to each member of the National Guard and Reserves described in subsection (b) the counseling services described in subsection (c) upon the return of such member from a deployment in a combat theater.

(2) PURPOSE OF SERVICES.—The purpose of the counseling services provided under this section is to assist members of the National Guard and Reserves described in subsection (b) in making the readjustment to civilian life in the United States upon their return from a combat theater.

(b) COVERED MEMBERS OF THE NATIONAL GUARD AND RESERVES.—A member of the National Guard and Reserves described in this subsection is any member of the National Guard or the Reserves who serves on active duty in a combat theater.

(c) COUNSELING TO BE PROVIDED.—The counseling services to be provided under this subsection shall include the following:

(1) A session of group counseling provided to such member together with such other number of members as the Secretary determines appropriate for the purpose of this section.

(2) A session, of not less than one hour duration, of private counseling provided to such member.

(3) A presentation on counseling-related matters, including on the readjustment counseling and related mental health services available under section 1712A of title 38, United States Code, provided to the family of such member.

(4) Such other counseling services as the Secretary determines appropriate for the purpose of this section.

(d) MEANS OF PROVIDING COUNSELING.—Counseling services shall be provided under this section through the personnel of the centers (commonly referred to as "vet centers") providing readjustment counseling and related mental health services for veterans under section 1712A of title 38, United States Code.

(e) TIMING OF COUNSELING.—The counseling provided to a member of the National Guard and Reserves under paragraphs (1) and (2) of subsection (c) shall be provided not later than 14 days after the date of the return of the member to the member's home following a deployment to a combat theater.

(f) RETENTION ON ACTIVE DUTY PENDING COUNSELING.—A member of the National Guard and Reserves described in subsection (a) shall be retained on active duty in the Armed Forces until the provision of the counseling required to be provided under paragraphs (1) and (2) of subsection (c).

(g) ADDITIONAL COUNSELING.—The Secretary shall ensure that the centers referred to in subsection (d), as part of the discharge of their functions under section 1712A of title 38, United States Code, provide, and have sufficient resources to provide, such follow-up and additional counseling services to veterans described in subsection (a) as such veterans shall request from such centers, in accordance with applicable law.

(h) REPORT.—

(1) REPORT REQUIRED.—Not later than one year after the date of the commencement of the provision of counseling services under this section, the Secretary shall submit to the appropriate committees of Congress a report on the provision of such services under this section.

(2) ELEMENTS.—The report required by paragraph (1) shall include information as follows:

(A) The cost of the provision of counseling services under this section.

(B) An assessment of the efficacy of such services in meeting the readjustment needs of veterans described in subsection (a).

(C) An assessment (based on surveys or such information as the Secretary considers appropriate) of the satisfaction of veterans described in subsection (a) with the services provided under this section, including the manner in which such services are provided.

(D) The number of followup visits for counseling and services of veterans described in subsection (a) and the number of visits of family members of such veterans for counseling and services.

(E) Such recommendations as the Secretary considers appropriate in order to enhance the services provided under this section, including the manner in which such services are provided.

(I) APPROPRIATE COMMITTEES OF CONGRESS DEFINED.—In this section, the term “appropriate committees of Congress” means—

(1) the Committees on Veterans’ Affairs and Armed Services of the Senate; and

(2) the Committees on Veterans’ Affairs and Armed Services of the House of Representatives.

(J) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to the Department of Veterans Affairs for fiscal year 2007, such sums as may be necessary for the provision of counseling services under this section.

SEC. 4. FUNDING FOR VET CENTERS.

There is authorized to be appropriated to the Department of Veterans Affairs for fiscal year 2007, \$180,000,000 for the provision of readjustment counseling and related mental health services through centers (commonly referred to as “vet centers”) under section 1712A of title 38, United States Code.

By Mr. SMITH (for himself and Mr. WYDEN):

S. 2502. A bill to provide for the modification of an amendatory repayment contract between the Secretary of the Interior and the North Unit Irrigation District, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. SMITH. Mr. President, I rise today to introduce legislation that will provide a win-win for the environment and for the farmers and ranchers who receive their irrigation water from the North Unit Irrigation District in central Oregon. My colleague, Senator RON WYDEN, joins me in cosponsoring this bill. Companion legislation is also being introduced today in the House of Representatives by Congressman GREG WALDEN.

This legislation represents an opportunity to benefit nearly nine hundred farm and ranch families as well as the fish and wildlife resources of the Deschutes and Crooked Rivers. It will do so by removing a limitation in North Unit’s Federal water contract with the Bureau of Reclamation. This limitation prevents the District and its patrons from participating in a conserved water project pursuant to the laws of the State of Oregon.

Removing this contract restriction will enable North Unit to conserve its water supplies further through the im-

plementation of conserved water projects. In order to comply with State law, the District would return a specific percentage of the “conserved” water back to the Deschutes River permanently as instream flows for fish, wildlife, or other purposes. A related change would enable the District to use Deschutes Project water on acreage in its service area that is currently irrigated with Crooked River water. The savings from these two changes could ultimately allow the District to reduce its reliance on its privately developed Crooked River supplies.

Located in central Oregon’s Deschutes Basin, the farm and ranch families of the North Unit Irrigation District are the embodiment of the Federal Reclamation program. Working small and medium parcels of land, they raise grass seed, carrot seed, and alfalfa hay, as well as cattle, sheep, and horses. The overriding limitation to their ability to compete successfully in the international marketplace is a shortage of water. For these families, conservation is the most efficient means to alleviate their shortage and succeed in the market.

After self-financing over eight million dollars in canal lining and other measures to increase the efficiency of their limited water supplies, North Unit would like to participate in a state water conservation program. Unfortunately, the District’s Federal contract prevents it from doing so. This point has been confirmed to me by officials with the Bureau of Reclamation, an agency of the Department of the Interior. Therefore, North Unit’s contract must be amended. Since Congress actually legislatively executed the District’s contract in a 1954 statute, it is Congress, and not the Department of the Interior, that must remove this contract restriction.

These targeted contract changes are specific to the North Unit Irrigation District’s contract. For the landowners served by the District, these changes will enable them to use their water resources more efficiently, maintain their competitiveness in the market, and benefit the fish and wildlife resources of both the Deschutes and Crooked Rivers. Our efforts are supported by the Oregon Water Resources Department, which has jurisdiction over State water rights issues. I urge my colleagues to support this legislation, and I will press for its timely consideration.

By Mrs. LINCOLN (for herself and Mr. THOMAS):

S. 2503. A bill to amend the Internal Revenue Code of 1986 to provide for an extension of the period of limitation to file claims for refunds on account of disability determinations by the Department of Veterans Affairs; to the Committee on Finance.

Mrs. LINCOLN. Mr. President, I rise today with my colleague, Senator CRAIG THOMAS, to introduce the Disabled Veterans Tax Fairness Act. This

much-needed legislation would protect disabled veterans from being unfairly taxed on the benefits to which they are entitled, simply because their disability claims were not processed in a timely manner. This legislation is supported by the Military Coalition, a group representing more than 5.5 million members of the uniformed services and their families.

While the Department of Veterans Affairs (VA) resolves most of its filed disability claims in less than a year, there are also instances of lost paperwork, administrative errors, and appeals of rejected claims that often delay thousands of disability awards for years on end. When this occurs, disability compensation is awarded retroactively and for tax purposes, a disabled veteran’s previously received taxable military retiree pay is re-designated as nontaxable disability compensation. Thereby, the disabled veteran is entitled to a refund of taxes paid and must file an amended tax return for each applicable year.

Unfortunately, under current law the IRS Code bars the filing of amended returns beyond the last three tax years. As a result, many of our disabled veterans are denied the opportunity to file a claim for repayment of additional years of back taxes already paid—through no fault of their own—even though the IRS owes them a refund for the taxes that were originally paid on their retiree pay.

The Disabled Veterans Tax Fairness Act of 2006 would add an exception to the IRS statute of limitations for amending returns. This exception would allow disabled military retirees whose disability claims have been pending for more than 3 years to receive refunds on previous taxes paid for all the years their claim was pending. Specifically, the bill would extend the IRS three year period of limitation for amending returns to one year from the date a VA determination is issued.

My father and grandfather both served our Nation in uniform and they taught me from an early age about the sacrifices our troops and their families have made to keep our Nation free. This is particularly true for our disabled veterans. During a time when a grateful Nation should be doing everything it can to honor those who have sacrificed so greatly on our behalf, the very least it can do is ensure they and their families are not unjustly penalized simply because of bureaucratic inefficiencies or administrative delays which are beyond their control. This situation is unacceptable and our veterans deserve better.

That is why I am proud to introduce this legislation today to provide relief to our Nation’s veterans. It is the least we can do for those whom we owe so much, and it is the least we can do to reassure future generations that a grateful Nation will not forget them when their military service is complete.

By Mr. OBAMA (for himself, Mr. DURBIN, Mrs. CLINTON, and Mr. KERRY):

S. 2506. A bill to require Federal agencies to support health impact assessments and take other actions to improve health and the environmental quality of communities, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. OBAMA. Mr. President, this is National Public Health Week, and the American Public Health Association and its over 200 partner organizations and sponsors have organized events to raise awareness about the importance of public health in this nation. This year, the theme of National Public Health Week, "Designing Healthy Communities: Raising Healthy Kids," focuses on building healthy communities to promote and protect the health of our children.

This focus on building healthy communities is both timely and critical. We are losing ground with respect to the health of our Nation's children. Studies have found that the percentage of overweight children and adolescents has more than doubled in the last few decades; without intervention, 1 in 3 children born in 2000 can expect to develop diabetes in their lifetime. My home State of Illinois has the unfortunate distinction of having the highest number of lead-poisoned children. And other diseases and conditions, including high blood pressure and asthma, are on the rise in young populations.

As bleak as the health situation is for so many children, there is good news. Many of these diseases and health conditions are completely preventable or can be delayed for many, many years. The American Public Health Association and countless other expert organizations have told us, and shown us, that if we make a real commitment to and investment in building healthy communities, we can substantially improve the health of our children and adults. Today I am introducing the Healthy Places Act of 2006, which will do just that.

The Healthy Places Act of 2006 focuses on the built environment, which includes our homes, schools, workplaces, parks and recreation areas, business areas, and transportation systems. Where we work, live, and play has tremendous implications for our health, and improvements to these environments will lead to: greater opportunities for physical activity and a reduction in injuries because of safe sidewalks, biking paths, and parks; less reliance on personal automobiles which reduces toxic emissions; better access to fresh fruits and vegetables which leads to healthier nutrition; and the planning and building of "green" homes and buildings which decreases energy consumption.

Like many other States, Illinois has already begun to take steps to improve the environment. City leaders in Chicago have recognized that many low-income families have no access to fresh

foods and medicine because there are no grocery stores and pharmacies in their neighborhoods. Retail Chicago, an initiative of the city's Department of Planning and Development, is now using redevelopment funds to entice local developers to bring grocery stores and pharmacies into these neighborhoods.

The Lieutenant Governor's initiative "Six Weeks to a Greener Illinois" is another fine example. Now in its 4th week, this effort has encouraged Illinoisans to participate in making the State a healthier place to live, and rewarded those communities that are already taking steps to do so.

The Healthy Places Act of 2006 would expand these and other efforts to improve the planning and design of communities that can promote healthier living. It establishes and supports health impact assessment programs, which would assist States and local communities in examining potential health effects of major health policy or programmatic changes. The newly created Interagency Working Group on Environmental Health would facilitate communication and collaboration on projects among the agencies in order to better address environmental health issues. In addition, the bill creates a grant program to address environmental health hazards, particularly those that contribute to health disparities. Finally, the Healthy Places Act provides additional support for research on the relationship between the built environment and the health status of residents as recommended by two Institute of Medicine's reports: "Does the Built Environment Influence Physical Activity?" and "Rebuilding the Unity of Health and the Environment: A New Vision of Environmental Health for the 21st Century".

As the health of our children continues to decline, and our health expenditures continue to soar, it is imperative that the Congress take action, and focusing on building healthier communities is a necessary step in this regard. I encourage all of my colleagues to join me and support passage of this bill.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 421—CALLING ON THE GOVERNMENT OF AFGHANISTAN TO UPHOLD FREEDOM OF RELIGION AND URGING THE GOVERNMENT OF THE UNITED STATES TO PROMOTE RELIGIOUS FREEDOM IN AFGHANISTAN

Mr. DURBIN (for himself, Mr. BIDEN, Mr. LEAHY, Mr. KENNEDY, Mr. KERRY, Mr. SALAZAR, Mr. LAUTENBERG, Mr. HARKIN, Mr. NELSON of Florida, Mr. INHOFE, and Mr. COLEMAN) submitted the following resolution; which was considered and agreed to:

S. RES. 421

Whereas under the Taliban Government of Afghanistan, individuals convicted of pro-

moting faiths other than Islam, or expressing interpretations of Islam differing from the prevailing orthodoxy, could be imprisoned and those converting from Islam could be tortured and publicly executed;

Whereas the United States has more than 22,000 members of the Armed Forces stationed in Afghanistan and whereas 282 members of the Armed Forces have given their lives in Afghanistan since Operation Enduring Freedom began in that country;

Whereas Abdul Rahman, a citizen of Afghanistan, was arrested and accused of apostasy for converting to Christianity 16 years ago and threatened with execution;

Whereas the prosecutor in this case, Abdul Wasi, stated in court that Abdul Rahman "is known as a microbe in society, and he should be cut off and removed from the rest of Muslim society and should be killed.";

Whereas, while it was a welcome development that charges against Abdul Rahman were dropped, he was forced to seek asylum in Italy;

Whereas, despite his release, religious freedom and those who would practice it in Afghanistan remain in jeopardy;

Whereas religious freedom is a fundamental principle of democracy;

Whereas the Constitution of Afghanistan does not fully guarantee freedom of thought, conscience, religion, or belief;

Whereas, on several occasions throughout Afghanistan's constitution drafting process, the United States Commission on International Religious Freedom raised concerns that the constitution's ambiguity on issues of conversion and religious expression could lead to unjust criminal accusations against Muslims and non-Muslims alike;

Whereas charges of blasphemy since 2002 have justified those concerns;

Whereas the International Religious Freedom Report 2005 published by the Department of State does not list Afghanistan among those countries cited for "State Hostility Toward Minority or Nonapproved Religions", "State Neglect of Societal Discrimination or Abuses Against Religious Groups", or "Discriminatory Legislation or Policies Prejudicial to Certain Religions" and notes that "[t]he new Constitution provides for freedom of religion, and the Government generally respected this right in practice";

Whereas the International Religious Freedom Report 2005 states that conversion from Islam is "in theory - punishable by death" in Afghanistan;

Whereas the case of Abdul Rahman, other instances of religious persecution or discrimination against minorities, and ambiguities within the Constitution of Afghanistan appear to warrant closer scrutiny in the International Religious Freedom Report 2006; and

Whereas Afghanistan is a party to the International Covenant on Civil and Political Rights, which reads in part, "Everyone shall have the right to freedom of thought, conscience and religion. This right shall include freedom to have or to adopt a religion or belief of his choice, and freedom, either individually or in community with others and in public or private, to manifest his religion or belief in worship, observance, practice and teaching."; Now, therefore, be it

Resolved, That—

(1) the Senate—

(A) recognizes freedom of religion as a central tenet of democracy;

(B) respects the right of the people of Afghanistan to self-government, while strongly urging the Government of Afghanistan to respect all universally recognized human rights;

(C) condemns the arrest of Abdul Rahman and other instances of religious persecution in Afghanistan;