

Whereas United States citizens who were drawn to Costa Rica by the relatively reasonable cost of living and property, particularly for retirement, report spending tens of thousands of dollars in legal costs to pursue repeated challenges in the Costa Rican courts without achieving permanent solutions to the squatter problems on their lands;

Whereas a concerted national effort on the part of the Government of Costa Rica to deal with the legal confusion and enforcement issues relating to property expropriations by squatters is necessary and desirable: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring). That it is the sense of Congress that the Government of Costa Rica should—

(1) in the interest of justice to which Costa Ricans have long been committed, consider fundamental reform to protect the property rights and lives of all law-abiding residents and property owners of Costa Rica from acts of intimidation, violence, and property invasion.

(2) conduct a complete and thorough investigation into the death of Max Dalton.

Mr. KEMPTHORNE. Mr. President, I rise today to express my concern with the government of Costa Rica which has failed to deal with the theft of property from American and Costa Rican landowners by squatters. At the same time, I call on the Government of Costa Rica to come to a quick and thorough conclusion in their investigation into the death of United States citizen Max Dalton of Idaho.

Despite claims of the Costa Rican Government to the contrary, landowners, including United States and Costa Rican citizens, have reported harassment and invasions by squatters in all areas of the country. The squatters' tactics have included stealing and starving livestock, burning homes, leveling crops, death threats, machete attacks, and, in the case of one Idahoan, murder.

The Washington Post reported in its March 2 edition that Max Dalton had been threatened by these squatters for nearly five years before his death in November. Before he was murdered, Max was harassed by squatters who attacked him with machetes, bombed his house, stole his horses, and set fire to his boat. Just days before his death, Max's children again notified authorities about the threats against their father.

The United States embassy in Costa Rica had warned Costa Rican officials about threats on Max Dalton's life. Nonetheless, on November 13, 1997, this 78-year-old United States citizen and World War II veteran was surrounded and ultimately murdered by land squatters, some of whom were illegally occupying his property in the Pavones region of Costa Rica. This crime was the tragic conclusion to a 5-year assault perpetrated against Mr. Dalton by the squatters in an attempt to steal his property.

Many facts remain unanswered surrounding Max Dalton's death. The investigation into the murder remains stalled and the killers remain at large. This cannot be tolerated. The murder

of Max Dalton must be investigated and I urge the Costa Rican Government to make sure this happens.

I call on the Costa Rican Government to take immediate and decisive action to clarify and protect lives and property rights. Law-abiding citizens and residents should not be threatened by acts of intimidation, violence and property theft by bands of squatters who have been terrorizing legitimate landowners through all regions of the country. Max Dalton's death must not be in vain.

That is why, Mr. President, I am submitting a resolution, along with 13 of my colleagues, condemning the incompetence surrounding the investigation into the death of Max Dalton. It is important that this body, the United States Senate, acknowledge this situation and let the Government of Costa Rica know that reform is required.

Mr. President, I submit this resolution on behalf of myself, Senator HELMS, Senator FAIRCLOTH, Senator FEINSTEIN, Senator BOXER, Senator GRAMM of Texas, Senator HUTCHISON of Texas, Senator CRAIG, Senator DEWINE, Senator SMITH of New Hampshire, Senator CHAFEE, Senator LEAHY, Senator COVERDELL, and Senator WARNER.

It is time for use to send a very clear message to Costa Rica, that we ask them for a thorough investigation, that we call upon them for the reform so that the landowners—the citizens in Costa Rica and the U.S. citizens that are there—can know that there are laws that will be adhered to and that justice will be done.

SENATE RESOLUTION 196—RECOGNIZING THE COURAGE AND SACRIFICE OF SENATOR JOHN MCCAIN AND MEMBERS OF THE ARMED FORCES HELD AS PRISONERS OF WAR DURING THE VIETNAM CONFLICT

Mr. LOTT (for himself, Mr. DASCHLE, Mr. WARNER, Mr. KEMPTHORNE, Mr. HATCH, Mr. COATS, Mr. HAGEL, Mr. ABRAHAM, Mr. AKAKA, Mr. ALLARD, Mr. ASHCROFT, Mr. BAUCUS, Mr. BENNETT, Mr. BIDEN, Mr. BINGAMAN, Mr. BOND, Mrs. BOXER, Mr. BREAUX, Mr. BROWNBACK, Mr. BRYAN, Mr. BUMPERS, Mr. BURNS, Mr. BYRD, Mr. CAMPBELL, Mr. CHAFEE, Mr. CLELAND, Mr. COCHRAN, Ms. COLLINS, Mr. CONRAD, Mr. COVERDELL, Mr. CRAIG, Mr. D'AMATO, Mr. DEWINE, Mr. DODD, Mr. DOMENICI, Mr. DORGAN, Mr. DURBIN, Mr. ENZI, Mr. FAIRCLOTH, Mr. FEINGOLD, Mrs. FEINSTEIN, Mr. FORD, Mr. FRIST, Mr. GLENN, Mr. GORTON, Mr. GRAHAM, Mr. GRAMM, Mr. GRAMS, Mr. GRASSLEY, Mr. GREGG, Mr. HARKIN, Mr. HELMS, Mr. HOLLINGS, Mr. HUTCHINSON, Mrs. HUTCHISON, Mr. INHOFE, Mr. INOUE, Mr. JEFFORDS, Mr. JOHNSON, Mr. KENNEDY, Mr. KERREY, Mr. KERRY, Mr. KOHL, Mr. KYL, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Mr. LIEBERMAN, Mr. LUGAR, Mr. MACK, Mr. MCCAIN, Mr. MCCONNELL, Ms. MIKULSKI, Ms. MOSELEY-BRAUN, Mr. MOYNIHAN, Mr.

MURKOWSKI, Mrs. MURRAY, Mr. NICKLES, Mr. REED, Mr. REID, Mr. ROBB, Mr. ROBERTS, Mr. ROCKEFELLER, Mr. ROTH, Mr. SANTORUM, Mr. SARBANES, Mr. SESSIONS, Mr. SHELBY, Mr. SMITH of New Hampshire, Mr. SMITH of Oregon, Ms. SNOWE, Mr. SPECTER, Mr. STEVENS, Mr. THOMAS, Mr. THOMPSON, Mr. THURMOND, Mr. TORRICELLI, Mr. WELLSTONE, and Mr. WYDEN) submitted the following resolution; which was considered and agreed to.

S. RES. 196

Whereas participation by the United States Armed Forces in combat operations in Southeast Asia during the period from 1964 through 1972 resulted in several hundreds of members of the United States Armed Forces being taken prisoner by North Vietnamese, Pathet Lao, and Viet Cong enemy forces;

Whereas John McCain's A-4E Skyhawk was shot down over Hanoi, North Vietnam on October 26, 1967, and he remained in captivity until March 14, 1973;

Whereas John McCain's aircraft was shorn of its right wing by a surface-to-air missile and he plunged toward the ground at about 400 knots prior to ejecting;

Whereas upon ejection, John McCain's right knee and both arms were broken;

Whereas John McCain was surrounded by an angry mob who kicked him and spit on him, stabbed him with bayonets and smashed his shoulder with a rifle;

Whereas United States prisoners of war in Southeast Asia were held in a number of facilities, the most notorious of which was Hoa Lo Prison in downtown Hanoi, dubbed the "Hanoi Hilton" by the prisoners held there;

Whereas historians of the Vietnam war have recorded that "no American reached the prison camp of Hoa Lo in worse condition than John McCain";

Whereas his North Vietnamese captors recognized that John McCain came from a distinguished military family and caused him to suffer special beatings, special interrogations, and the cruel offer of a possible early release;

Whereas John McCain sat in prison in Hanoi for over 5 years, risking death from disease and medical complications resulting from his injuries, steadfastly refusing to cooperate with his enemy captors because his sense of honor and duty would not permit him to even consider an early release based on special advantage;

Whereas knowing his refusal to leave early may well result in his own death from his injuries John McCain told another prisoner "I don't think that's the right thing to do . . . They'll have to drag me out of here";

Whereas following the Paris Peace Accords of January 1973, 591 United States prisoners of war were released from captivity by North Vietnam;

Whereas the return of these prisoners of war to United States control and to their families and comrades was designated Operation Homecoming;

Whereas many members of the United States Armed Forces who were taken prisoner as a result of ground or aerial combat in Southeast Asia have not returned to their loved ones and their whereabouts remain unknown;

Whereas United States prisoners of war in Southeast Asia were routinely subjected to brutal mistreatment, including beatings, torture, starvation, and denial of medical attention;

Whereas the hundreds of United States prisoners of war held in the Hanoi Hilton and other facilities persevered under terrible conditions;

Whereas the prisoners were frequently isolated from each other and prohibited from speaking to each other;

Whereas the prisoners nevertheless, at great personal risk, devised a means to communicate with each other through a code transmitted by tapping on cell walls;

Whereas then-Commander James B. Stockdale, United States Navy, who upon his capture on September 9, 1965, became the senior POW officer present in the Hanoi Hilton, delivered to his men a message that was to sustain them during their ordeal, as follows: Remember, you are Americans. With faith in God, trust in one another, and devotion to your country, you will overcome. You will triumph;

Whereas the men held as prisoners of war during the Vietnam conflict truly represent all that is best about America;

Whereas Senator John McCain of Arizona has continued to honor the Nation with devoted service; and

Whereas the Nation owes a debt of gratitude to John McCain and all of these patriots for their courage and exemplary service: Now, therefore, be it

Resolved, That the Senate—

(1) expresses its gratitude for, and calls upon all Americans to reflect upon and show their gratitude for, the courage and sacrifice of John McCain and the brave men who were held as prisoners of war during the Vietnam conflict, particularly on the occasion of the 25th anniversary of Operation Homecoming, and the return to the United States of Senator John McCain; and

(2) acting on behalf of all Americans—

(A) will not forget that more than 2,000 members of the United States Armed Forces remain unaccounted for from the Vietnam conflict; and

(B) will continue to press for the fullest possible accounting for such members.

SENATE RESOLUTION 197—DESIGNATING MAY 6, 1998, as "NATIONAL DISORDERS AWARENESS DAY"

Mr. REID submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 197

Whereas over 8,000,000 Americans suffer from eating disorders, including anorexia nervosa, bulimia nervosa, and compulsive eating;

Whereas 1 in 10 individuals with anorexia nervosa will die;

Whereas 1 in 4 college-age women struggle with an eating disorder;

Whereas 80 percent of young women believe they are overweight;

Whereas 52 percent of girls report dieting before the age of 13;

Whereas 30 percent of 9-year-old girls fear becoming overweight;

Whereas the incidence of anorexia nervosa and bulimia has doubled over the last decade, and anorexia nervosa and bulimia is striking younger populations;

Whereas the epidemiologic profile of individuals with eating disorders includes all racial and socio-economic backgrounds;

Whereas eating disorders cause immeasurable suffering for both victims and families of the victim;

Whereas individuals suffering from eating disorders lose the ability to function effectively, representing a great personal loss, as well as a loss to society;

Whereas the treatment of eating disorders is often extremely expensive;

Whereas there is a widespread educational deficit of information about eating disorders;

Whereas the majority of cases of eating disorders last from 1 to 15 years; and

Whereas the immense suffering surrounding eating disorders, the high cost of treatment for eating disorders, and the longevity of these illnesses make it imperative that we acknowledge the importance of education, early detection, and prevention programs: Now, therefore, be it

Resolved, That the Senate designates May 6, 1998, as "National Eating Disorders Awareness Day" to heighten awareness and stress prevention of eating disorders.

AMENDMENTS SUBMITTED

THE PARENT AND STUDENT SAVINGS ACCOUNT PLUS ACT

CONRAD AMENDMENT NO. 2016

(Ordered to lie on the table.)

Mr. CONRAD submitted an amendment intended to be proposed by him to the bill (S. 1133) to amend the Internal Revenue Code of 1986 to allow tax-free expenditures from education individual retirement accounts for elementary and secondary school expenses and to increase the maximum annual amount of contributions to such accounts; as follows:

On page 11, strike lines 5 through 10, and insert the following:

(d) MODIFICATION OF ADJUSTED GROSS INCOME LIMITATION.—Section 530(c)(1) (relating to reduction in permitted contributions based on adjusted gross income) is amended to read as follows:

"(1) IN GENERAL.—In the case of a contributor who is an individual, the maximum amount the contributor could otherwise make to an account under this section shall be reduced by an amount which bears the same ratio to such maximum amount as—

"(A) the excess of—

"(i) the contributor's modified adjusted gross income for such taxable year, over

"(ii) \$60,000 (\$80,000 in the case of a joint return and \$40,000 in the case of a married individual filing separately), bears to

"(B) \$15,000 (\$10,000 in the case of a joint return and \$5,000 in the case of a married individual filing separately)."

On page 19, between lines 5 and 6, insert the following:

SEC. 106. CREDIT FOR INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 (relating to business-related credits) is amended by adding at the end the following new section:

"SEC. 45D. INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.

"(a) GENERAL RULE.—For purposes of section 38, in the case of an employer, the information technology training program credit determined under this section is an amount equal to 20 percent of information technology training program expenses paid or incurred by the taxpayer during the taxable year.

"(b) ADDITIONAL CREDIT PERCENTAGE FOR CERTAIN PROGRAMS.—The percentage under subsection (a) shall be increased by 5 percentage points for information technology training program expenses paid or incurred by the taxpayer with respect to a program operated in—

"(1) an empowerment zone or enterprise community designated under part I of subchapter U,

"(2) a school district in which at least 50 percent of the students attending schools in such district are eligible for free or reduced-cost lunches under the school lunch program established under the National School Lunch Act, or

"(3) an area designated as a disaster area by the Secretary of Agriculture or by the President under the Disaster Relief and Emergency Assistance Act in the taxable year or the 4 preceding taxable years.

"(c) LIMITATION.—The amount of information technology training program expenses with respect to an employee which may be taken into account under subsection (a) for the taxable year shall not exceed \$6,000.

"(d) INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.—For purposes of this section—

"(1) IN GENERAL.—The term 'information technology training program expenses' means expenses incurred by reason of the participation of the employer in any information technology training program in partnership with State training programs, school districts, and university systems.

"(2) INFORMATION TECHNOLOGY.—The term 'information technology' means the study, design, development, implementation, support, or management of computer-based information systems, including software applications and computer hardware."

(b) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Section 38(b) (relating to current year business credit) is amended by striking "plus" at the end of paragraph (11), by striking the period at the end of paragraph (12) and inserting ", plus", and by adding at the end the following new paragraph:

"(13) the information technology training program credit determined under section 45D."

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

"Sec. 45D. Information technology training program expenses."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act in taxable years ending after such date.

Mr. CONRAD. Mr. President, I submit an amendment to S. 1133, the Parent and Student Savings Account Plus Act.

The amendment that I am offering today would extend tax credits to businesses that train workers in information technology skills. The credit would be equal to twenty percent of the information training expenses provided by a company; however, these expenses could not exceed \$6,000 in a taxable year. The percentage of the credit would increase by five percent to twenty five percent for a business that operates a training program in an empowerment zone or enterprise community, a school district where fifty percent of students are eligible for the school lunch program, or in an area designated by the President or Secretary of Agriculture as a disaster zone. This amendment would be paid for by reducing the top of the phase-out range of the education IRA to \$90,000 for joint filers and \$75,000 for individuals.