

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.