

and I insert the text of this legislation for printing in the RECORD.

H.R.—

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

**SECTION 1. CREDIT FOR INFORMATION TECHNOLOGY TRAINING PROGRAM EXPENSES.**

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (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 (42 U.S.C. 1751 et seq.), or

“(3) an area designated as a disaster area by the Secretary of Agriculture or by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) 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 paid or incurred by reason of the participation of the employer in any information technology training program.

“(2) INFORMATION TECHNOLOGY TRAINING PROGRAM.—The term ‘information technology training program’ means a program—

“(A) for the training of computer programmers, systems analysts, and computer scientists or engineers (as such occupations are defined by the Bureau of Labor Statistics),

“(B) involving a partnership of—

“(i) employers, and

“(ii) State training programs, school districts, or university systems, and

“(C) at least 50 percent of the costs of which is paid or incurred by the employers.

“(e) DENIAL OF DOUBLE BENEFIT.—No deduction or credit under any other provision of this chapter shall be allowed with respect to information technology training program expenses (determined without regard to the limitation under subsection (c)).

“(f) ALLOCATIONS.—For purposes of this section, rules similar to the rules of section 41(f)(2) shall apply.”

(b) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Section 38(b) of such Code (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) NO CARRYBACKS.—Subsection (d) of section 39 of such Code (relating to carryback and carryforward of unused credits) is amended by adding at the end the following new paragraph:

“(9) NO CARRYBACK OF SECTION 45D CREDIT BEFORE EFFECTIVE DATE.—No portion of the unused business credit for any taxable year which is attributable to the information technology training program credit determined under section 45D may be carried back to a taxable year ending before the date of the enactment of section 45D.”

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

“Sec. 45D. Information technology training program expenses.”

(e) 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.

**NATIONAL UNDERGROUND RAILROAD NETWORK TO FREEDOM ACT OF 1998**

SPEECH OF

**HON. TED STRICKLAND**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 9, 1998*

Mr. STRICKLAND. Mr. Speaker, I am proud to see the House of Representatives take up the National Underground Railroad Network to Freedom bill. This legislation will allow the U.S. Park Service to initiate public-private partnerships in order to interpret and commemorate the many sites and stories that make up the Underground Railroad.

The spirit and history of the Underground Railroad cannot be confined in a single museum or monument or National Park. Underground Railroad sites are scattered across my district in Southern Ohio, where slaves escaped the states to the South by crossing the Ohio River into freedom. Ohio has the longest border with slave states of any other free state in the union. Many families in Southern Ohio took great risks in order to help their brothers and sisters from the South shed the shackles of slavery. Most of these people had never even met the fugitives they harbored, and never saw them again.

The Underground Railroad Network to Freedom bill will establish a national list of the sites and trails where these daring rescues took place, so that future generations can learn more about the courage and fortitude of the passengers and conductors on the Underground Railroad. I look forward to the implementation of this bill, and I would like to thank my colleagues from Ohio, Representative STOKES and Representative PORTMAN for their hard work on this important legislation.

HONORING THE WORK OF  
CLIFFORD TURNER OF LOUISVILLE, KENTUCKY

**HON. ANNE M. NORTHUP**

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 10, 1998*

Mrs. NORTHUP. Mr. Speaker, today I would like to recognize someone who has devoted his time and energy to making Louisville, Kentucky a better place to live. Pioneering one of the first high-tech multifamily developments in the United States, Clifford H. Turner has played an invaluable role for the City of Louisville. Nine years ago Clifford Turner's extraordinary vision enabled him to convert an old elementary school into forty-three apartment units. Listed as one of the top ten HUD insured multifamily housing development, this development is more than housing—it represents community living where neighbors share concerns and dreams.

Building on this success, Clifford Turner continued his vision, converting an old parking lot into an additional twenty-eight housing units. This vision will not only provide new housing opportunities, but will provide new jobs for the citizens of Louisville.

A sense of community spirit is what Clifford Turner has contributed to citizens in Louisville. Working together with local corporations, Turner is involved in a new tutorial program which will teach children, many in the African-American community, to learn how to use computers and to develop pen pals in Africa. Having friends in the community and throughout the world, Clifford Turner is truly an asset to Kentucky and the City of Louisville. His work and his dedication to children and families in Louisville is to be commended.

I hope you will join me in recognizing the great talents of Clifford H. Turner of Louisville, Kentucky.

**THE SILICONE BREAST IMPLANT RESEARCH AND INFORMATION ACT**

**HON. GENE GREEN**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 10, 1998*

Mr. GREEN. Mr. Speaker, as a Member of the House Commerce Subcommittee on Health, I am committed to ensuring patients have complete and comprehensive access to information before they make a decision about a medical procedure.

I am rising today as the House sponsor of the Silicone Breast Implant Research and Information Act because I believe it is critical to the advancement of women's health and is the first step towards answering the many questions about the safety and efficacy of silicone breast implants.

By introducing this bill today, Senator BOXER and I hope to draw attention to an issue that has been either neglected or out right ignored for too long.

It is estimated that as many as two million women have received silicone breast implants over the last thirty years. Unfortunately, the information provided to these women before they elected to have silicone breast implants