

SECTION 1. CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF BOOK INVENTORIES.

(a) IN GENERAL.—Section 170(e)(3) of the Internal Revenue Code of 1986 (relating to certain contributions of ordinary income and capital gain property) is amended by redesignating subparagraph (C) as subparagraph (D) and by inserting after subparagraph (B) the following new subparagraph:

“(C) SPECIAL RULE FOR CONTRIBUTIONS OF BOOK INVENTORY FOR EDUCATIONAL PURPOSES.—

“(i) CONTRIBUTIONS OF BOOK INVENTORY.—In determining whether a qualified book contribution is a qualified contribution, subparagraph (A) shall be applied without regard to whether—

“(I) the donee is an organization described in the matter preceding clause (i) of subparagraph (A), and

“(II) the property is to be used by the donee solely for the care of the ill, the needy, or infants.

“(ii) AMOUNT OF REDUCTION.—Notwithstanding subparagraph (B), the amount of the reduction determined under paragraph (1)(A) shall not exceed the amount by which the fair market value of the contributed property (as determined by the taxpayer using a bona fide published market price for such book) exceeds twice the basis of such property.

“(iii) QUALIFIED BOOK CONTRIBUTION.—For purposes of this paragraph, the term ‘qualified book contribution’ means a charitable contribution of books, but only if the requirements of clauses (iv) and (v) are met.

“(iv) IDENTITY OF DONEE.—The requirement of this clause is met if the contribution is to an organization—

“(I) described in subclause (I) or (III) of paragraph (6)(B)(i), or

“(II) described in section 501(c)(3) and exempt from tax under section 501(a) (other than a private foundation, as defined in section 509(a), which is not an operating foundation, as defined in section 4942(j)(3)), which is organized primarily to make books available to the general public at no cost or to operate a literacy program.

“(v) CERTIFICATION BY DONEE.—The requirement of this clause is met if, in addition to the certifications required by subparagraph (A) (as modified by this subparagraph), the donee certifies in writing that—

“(I) the books are suitable, in terms of currency, content, and quantity, for use in the donee’s educational programs, and

“(II) the donee will use the books in its educational programs.

“(vi) BONA FIDE PUBLISHED MARKET PRICE.—For purposes of this subparagraph, the term ‘bona fide published market price’ means, with respect to any book, a price—

“(I) determined using the same printing and edition,

“(II) determined in the usual market in which such a book has been customarily sold by the taxpayer, and

“(III) for which the taxpayer can demonstrate to the satisfaction of the Secretary that the taxpayer customarily sold such books in arm’s length transactions within 7 years preceding the contribution of such a book.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made after the date of the enactment of this Act.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 95—COM-
MENDING THE PRESIDENT AND
THE ARMED FORCES OF THE
UNITED STATES OF AMERICA

Mr. FRIST (for himself, Mr. DASCHLE, Mr. WARNER, Mr. LEVIN, Mr. MCCONNELL, Mr. REID, Mr. AKAKA, Mr. ALEXANDER, Mr. ALLARD, Mr. ALLEN, Mr. BAUCUS, Mr. BAYH, Mr. BENNETT, Mr. BIDEN, Mr. BINGAMAN, Mr. BOND, Mrs. BOXER, Mr. BREAUX, Mr. BROWBACK, Mr. BUNNING, Mr. BURNS, Mr. CAMPBELL, Ms. CANTWELL, Mr. CARPER, Mr. CHAFEE, Mr. CHAMBLISS, Mrs. CLINTON, Mr. COCHRAN, Mr. COLEMAN, Ms. COLLINS, Mr. CONRAD, Mr. CORNYN, Mr. CORZINE, Mr. CRAIG, Mr. CRAPO, Mr. DAYTON, Mr. DEWINE, Mr. DODD, Mrs. DOLE, Mr. DOMENICI, Mr. DORGAN, Mr. DURBIN, Mr. EDWARDS, Mr. ENSIGN, Mr. ENZI, Mr. FEINGOLD, Mrs. FEINSTEIN, Mr. FITZGERALD, Mr. GRAHAM of Florida, Mr. GRAHAM of South Carolina, Mr. GRASSLEY, Mr. GREGG, Mr. HAGEL, Mr. HARKIN, Mr. HATCH, Mr. HOLLINGS, Mrs. HUTCHISON, Mr. INHOFE, Mr. INOUE, Mr. JEFFORDS, Mr. JOHNSON, Mr. KENNEDY, Mr. KERRY, Mr. KOHL, Mr. KYL, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEAHY, Mr. LIEBERMAN, Mrs. LINCOLN, Mr. LOTT, Mr. LUGAR, Mr. MCCAIN, Ms. MIKULSKI, Mr. MILLER, Ms. MURKOWSKI, Mrs. MURRAY, Mr. NELSON of Florida, Mr. NELSON of Nebraska, Mr. NICKLES, Mr. PRYOR, Mr. REED, Mr. ROBERTS, Mr. ROCKEFELLER, Mr. SANTORUM, Mr. SARBANES, Mr. SCHUMER, Mr. SESSIONS, Mr. SHELBY, Mr. SMITH, Ms. SNOWE, Mr. SPECTER, Ms. STABENOW, Mr. STEVENS, Mr. SUNUNU, Mr. TALENT, Mr. THOMAS, Mr. VOINOVICH, and Mr. WYDEN) submitted the following resolution; which was considered and agreed to:

S. RES. 95

Whereas Saddam Hussein has failed to comply with United Nations Security Council Resolutions 678, 686, 687, 688, 707, 715, 949, 1051, 1060, 1115, 1134, 1137, 1154, 1194, 1205, 1284, and 1441;

Whereas the military action now underway against Iraq is lawful and fully authorized by the Congress in Sec. 3(a) of Public Law 107-243, which passed the Senate on October 10, 2002, by a vote of 77-23, and which passed the House of Representatives on that same date by a vote of 296-133;

Whereas more than 225,000 men and women of the United States Armed Forces are now involved in conflict against Iraq;

Whereas over 200,000 members of the Reserves and National Guard have been called to active duty for the conflict against Iraq and other purposes; and

Whereas the Senate and the American people have the greatest pride in the men and women of the United States Armed Forces, and the civilian personnel supporting them, and strongly support them in their efforts; Now, therefore, be it

Resolved That the Senate—

(1) commends and supports the efforts and leadership of the President, as Commander in Chief, in the conflict against Iraq;

(2) commends, and expresses the gratitude of the Nation to all members of the United States Armed Forces (whether on active duty, in the National Guard, or in the Reserves) and the civilian employees who sup-

port their efforts, as well as the men and women of civilian national security agencies who are participating in the military operations in the Persian Gulf region, for their professional excellence, dedicated patriotism and exemplary bravery;

(3) commends and expresses the gratitude of the Nation to the family members of soldiers, sailors, airmen, Marines and civilians serving in operations against Iraq who have borne the burden of sacrifice and separation from their loved ones;

(4) expresses its deep condolences to the families of brave Americans who have lost their lives in this noble undertaking, over many years, against Iraq;

(5) joins all Americans in remembering those who lost their lives during Operation Desert Shield and Operation Desert Storm in 1991, those still missing from that conflict, including Captain Scott Speicher, USN, and the thousands of Americans who have lost their lives in terrorist attacks over the years, and in the Global War on Terrorism; and

(6) expresses sincere gratitude to British Prime Minister Tony Blair and his government for their courageous and steadfast support, as well as gratitude to other allied nations for their military support, logistical support, and other assistance in the campaign against Saddam Hussein’s regime.

SENATE RESOLUTION 96—TO EXPRESS THE SENSE OF THE SENATE THAT THE FEDERAL INVESTMENT IN PROGRAMS THAT PROVIDE HEALTH CARE SERVICES TO UNINSURED AND LOW-INCOME INDIVIDUALS IN MEDICALLY UNDERSERVED AREAS BE INCREASED IN ORDER TO DOUBLE ACCESS TO HEALTH CARE OVER THE NEXT 5 YEARS

Mr. BOND (for himself and Mr. HOLLINGS) submitted the following resolution; which was referred to the committee on Appropriations.

S. RES. 96

Whereas the uninsured population in the United States is approximately 43,000,000 and is estimated to reach over 53,000,000 people by 2007;

Whereas nearly 80 percent of the uninsured population are members of working families who cannot afford health insurance or cannot access employer-provided health insurance plans;

Whereas minority populations, rural residents, and single-parent families represent a disproportionate number of the uninsured population;

Whereas the problem of health care access for the uninsured population is compounded in many urban and rural communities by a lack of providers who are available to serve both insured and uninsured populations;

Whereas community, migrant, homeless, and public housing health centers have proven uniquely qualified to address the lack of adequate health care services for uninsured populations, serving more than 5,000,000 uninsured patients in 2002;

Whereas health centers care for nearly 14,000,000 patients, including nearly 9,000,000 minorities, nearly 850,000 farmworkers, and almost 750,000 homeless individuals each year;

Whereas health centers provide cost-effective comprehensive primary and preventive care to uninsured individuals for nearly \$1.00 per day, or \$425 annually, and help to reduce the inappropriate use of costly emergency rooms and inpatient hospital care;