 Whereas the Wright brothers developed the world’s first flying field, the world’s first flying school, and the world’s first airplane manufacturing company in the Dayton area; 

Whereas the city of Dayton, the Wrights’ hometown, the Wright-Patterson Air Force Base, the Dayton Aviation Heritage National Historical Park, the National Air and Space Museum, the National Aviation Hall of Fame, the Wright “B” Flyers, and the Engineers Club of Dayton; 

Whereas the city of Dayton, area communities, a number of civic groups, private businesses, government agencies, and military partners, are joining together to honor the National Aeronautic achievements; 

Whereas Dayton is considered the “Birthplace of Aviation” and from July 3 through July 20, 2003, the Dayton region will host “Inventing Flight: The Centennial Celebration”, the largest public centennial event in Ohio celebrating the first flight and one of only 4 events nationwide endorsed as a full partner by the United States Centennial of Flight Commission; and 

Whereas the celebration will feature pavilions with aviation displays, blimp and hot-air balloon performances, river shows, historical reenactments, an international air and space symposium, National Aviation Hall of Fame ceremonies, and general aviation show at the Dayton International Airport: Now, therefore, be it

Resolved, That the Senate recognizes “Inventing Flight: The Centennial Celebration”, a celebration in Dayton, Ohio of the centennial of Wilbur and Orville Wright’s first flight.

AMENDMENTS SUBMITTED & PROPOSED

SA 540. Mr. BURNS submitted an amendment intended to be proposed by him to the bill S. 2, to amend the Internal Revenue Code of 1986 to provide additional tax incentives to encourage economic growth; which was ordered to lie on the table.

SA 541. Mr. ENSIGN (for himself and Mr. Corzine) submitted an amendment intended to be proposed by him to the bill S. 2, to amend the Internal Revenue Code of 1986 to provide additional tax incentives to encourage economic growth; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 540. Mr. BURNS submitted an amendment intended to be proposed by him to the bill S. 2, to amend the Internal Revenue Code of 1986 to provide additional tax incentives to encourage economic growth; which was ordered to lie on the table; as follows:

At the end of subtitle C of title V, add the following:

SEC. 6031. EXPENDING OF BROADBAND INTERNET ACCESS EXPENDITURES.

(a) IN GENERAL.—Part VI of chapter 1 of title 47 of the United States Code is amended by inserting after section 190 the following new section:

“SEC. 191. BROADBAND EXPENDITURES.

(a) TREATMENT OF EXPENDITURES.—

“(1) IN GENERAL.—A taxpayer may elect to treat any qualified broadband expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to capital account. Any expenditure which is so treated shall be allowed as a deduction.

“(2) ELECTION.—An election under paragraph (1) shall be made at such time and in such manner as the Secretary may prescribe by regulation.

“(b) QUALIFIED BROADBAND EXPENDITURES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified broadband expenditure’ means the cost paid or incurred by the taxpayer in respect of the acquisition (including any upgrades thereto) of equipment which is capable of serving, directly or indirectly, residential subscribers not described in clause (ii) of this subsection.

“(2) NEXT GENERATION BROADBAND SERVICES.—For purposes of determining the amount of qualified broadband expenditures under subsection (a)(1) with respect to qualified equipment through which next generation broadband services are provided, if the qualified equipment is capable of serving both qualified subscribers and other subscribers, the qualified expenditures shall be multiplied by a fraction—

“(A) the numerator of which is the sum of—

“(i) the number of potential qualified subscribers within the rural areas and underserved areas, plus

“(ii) the number of potential qualified subscribers within the area consisting only of nonresidential subscribers not described in clause (i), which the equipment is capable of serving with next generation broadband services, and

“(B) the denominator of which is the total potential subscriber population of the area which the equipment is capable of serving with current generation broadband services.

“(3) OPEN VIDEO SYSTEM OPERATOR.—For purposes of this section—

“(A) the term ‘open video system operator’ means any person authorized to provide programmed audio-visual information services through the use of a cable system; and

“(B) the term ‘cable operator’ means any person that directly or indirectly owns or operates a cable system.

“(4) CURRENT GENERATION BROADBAND SERVICES.—For purposes of this section—

“(A) ‘current generation broadband services’ means the transmission of signals at a rate of 10 Megabits per second or more to the subscriber and at least 5 Megabits per second from the subscriber.

“(B) ‘next generation broadband services’ means the transmission of signals at a rate of at least 1,000,000 bits per second to the subscriber and at least 128,000 bits per second from the subscriber.

“(C) ‘multi-plexing or demulti-plexing equipment’ means equipment which is capable of combining or separating 2 or more signals previously combined by compatible multi-plexing equipment.

“(D) ‘next generation broadband service’ means the transmission of signals at a rate of at least 22,000,000 bits per second to the subscriber and at least 5,000,000 bits per second from the subscriber.

“(E) ‘nonresidential subscriber’ means any person who purchases broadband services which are delivered to the permanent place of business of such person.

“(F) ‘open video system carrier’, ‘commercial mobile service carrier’, ‘cable operator’, open video system operator, or satellite carrier providing common generation broadband services or next generation broadband service to subscribers through the radio transmission of energy.

“(G) ‘switching’ means controlling or routing the path of any digitized transmission signal which is assembled into packets or cells.

“(H) ‘provider’ means, with respect to any qualified equip-