

“(A) at least 80 percent of the total combined voting power of all classes of stock entitled to vote, or at least 80 percent of the total value of shares of all classes of stock, of each corporation, and

“(B) more than 50 percent of the total combined voting power of all classes of stock entitled to vote or more than 50 percent of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.”

“(B) APPLICABLE PROVISION.—For purposes of this paragraph, an applicable provision is any provision of law (other than this part) which incorporates the definition of controlled group of corporations under subsection (a).”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

The PRESIDING OFFICER. The majority leader.

#### ADJOURNMENT OF THE TWO HOUSES OVER THE MEMORIAL DAY HOLIDAY

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate now proceed to the consideration of H. Con. Res. 432, the adjournment resolution, which is at the desk.

The PRESIDING OFFICER. The clerk will report the concurrent resolution by title.

The legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 432) providing for the conditional adjournment of the House of Representatives and the conditional recess or adjournment of the Senate.

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. FRIST. Mr. President, I ask unanimous consent that the concurrent resolution be agreed to and the motion to reconsider be laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (H. Con. Res. 432) was agreed to, as follows:

H. CON. RES. 432

*Resolved by the House of Representatives (the Senate concurring).* That when the House adjourns on the legislative day of Thursday, May 20, 2004, or Friday, May 21, 2004, it stand adjourned until 2 p.m. on Tuesday, June 1, 2004, or until the time of any reassembly pursuant to section 2 of this concurrent resolution, whichever occurs first; and that when the Senate recesses or adjourns on Thursday, May 20, 2004, Friday, May 21, 2004, or Saturday, May 22, 2004, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand recessed or adjourned until noon on Tuesday, June 1, 2004, or at such other time on that day as may be specified by its Majority Leader or his designee in the motion to recess or adjourn, or until the time of any reassembly pursuant to section 2 of this concurrent resolution, whichever occurs first.

SEC. 2. The Speaker of the House and the Majority Leader of the Senate, or their respective designees, acting jointly after consultation with the Minority Leader of the House and the Minority Leader of the Senate, shall notify the Members of the House and the Senate, respectively, to reassemble at such place and time as they may des-

ignate whenever, in their opinion, the public interest shall warrant it.

#### NATIONAL TRANSPORTATION WEEK

Mr. FRIST. Mr. President, I ask unanimous consent that the Commerce Committee be discharged from further consideration of H. Con. Res. 420 and the Senate now proceed to its consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the concurrent resolution by title.

The legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 420) applauding the men and women who keep America moving and recognizing National Transportation Week.

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. FRIST. Mr. President, I ask unanimous consent that the concurrent resolution be agreed to, the preamble be agreed to, the motions to reconsider be laid upon the table en bloc, and any statements relating to the resolution be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (H. Con. Res. 420) was agreed to.

The preamble was agreed to.

#### SUPPORTING MAY 2004 AS NATIONAL BETTER HEARING AND SPEECH MONTH

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 366, submitted earlier today by Senator COLEMAN.

The PRESIDING OFFICER. The clerk will state the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 366) supporting May 2004 as National Better Hearing and Speech Month, and commending those States that have implemented routine hearing screenings for every newborn before the newborn leaves the hospital.

There being no objection, the Senate proceeded to consider the resolution.

Mr. COLEMAN. Mr. President, every day, more than 1.2 million children will struggle to hear their teacher's voice. Every day, more than 26 million adults will miss important pieces of conversations. Every day, more than 10 million older Americans will consider early retirement in the face of hearing loss.

Mr. President, hearing is not an accessory, but a necessity—a necessity to success in school, business, and life.

In recognition of the importance of hearing, I have introduced this resolution.

This resolution recognizes May as “National Better Hearing and Speech Month,” and transforms its ideals into action by encouraging all Americans to have their hearing checked regularly and to seek treatment for hearing loss.

Despite the necessity of hearing to success, one third of all newborns leave

the hospital without having their hearing tested. As a result, thirty-three babies are born each day with hearing loss, making deafness the most common birth defect in America.

Mr. President, it doesn't have to be like this. Study after study has shown that through regular testing and early treatment, hearing loss can be prevented not only in infants, but in adults as well.

This resolution can take the first step in preventing hearing loss. Early prevention and treatment is the key to preventing future hearing loss, but we must also care for the 28 million Americans currently suffering from deafness.

Today, 95 percent of individuals with hearing loss can be successfully treated with hearing aids. However, only 22 percent of deaf Americans can afford to use this remarkable technology. In other words, over 21 million Americans will be denied the sensation of sound because they cannot afford a remedy. For this reason, I introduced the Hearing Aid Assistance Tax Credit Act or S. 2055.

S. 2055 provides financial assistance for those who need it most, our elderly and young. Under this legislation, minors and seniors can take a tax credit of up to \$500, once every 5 years, toward the purchase of any hearing device that is considered a “qualified hearing aid” under the Federal Food, Drug, and Cosmetic Act.

Hearing aids are not just portals to sound, but portals to success—success in school, business, and life. With your support 1.2 million children will hear their teacher's voice for the first time as they learn to read and write. With your support, ten million older Americans will be able to hear their grandchildren's voices and continue working despite age-related hearing loss. With your support, we can give millions the gift of sound.

Mr. FRIST. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, the motion to reconsider be laid upon the table, and that statements relating to the measure be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 366) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 366

Whereas the National Institute on Deafness and Other Communication Disorders reports that approximately 28,000,000 people in the United States experience hearing loss or have a hearing impairment;

Whereas 1 out of every 3 people in the United States over the age of 65 have hearing loss;

Whereas the overwhelming majority of people in the United States with hearing loss would benefit from the use of a hearing aid and fewer than 7,000,000 people in the United States use a hearing aid;