

and local tax deduction, by reinstating a deduction for State sales taxes for some taxpayers (previously repealed as part of the Tax Reform Act of 1986), as part of the American Jobs Creation Act of 2004;

Whereas there is some concern, as noted by the nonpartisan Urban-Brookings Tax Policy Center, that eliminating the deduction could “lower support for public services and lead to a ‘race to the bottom’ in terms of State and local expenditures as States compete to have the lowest taxes in order to attract higher-income households”;

Whereas the deduction for State and local taxes is not just a concern for a small minority of taxpayers in the largest States, as 22 States saw more than one-third of their taxpayers take the deduction in 2003, the latest year for which data is available (Maryland, New Jersey, Connecticut, Colorado, Oregon, Minnesota, Massachusetts, Virginia, Utah, California, Georgia, New York, Wisconsin, Arizona, Rhode Island, Michigan, Delaware, North Carolina, Illinois, New Hampshire, Nevada, and Idaho (ranked in order of the percentage of taxpayers affected));

Whereas in tax year 2003, 43,538,000 taxpayers in the United States took advantage of the Federal deduction for State and local taxes, deducting a total of \$315,690,000,000, thereby saving taxpayers in the United States approximately \$88,390,000,000 in Federal income taxes, assuming an average marginal rate of 28 percent for taxpayers who itemize; and

Whereas in tax year 2003, the top 25 States ranked by the number of taxpayers affected represented 77 percent of the taxpayers affected nationally, and took 85 percent of the total deductions for State and local taxes, as detailed below:

(1) In California, 5,807,000 taxpayers deducted a total of \$54,920,000,000, thereby saving California taxpayers approximately \$15,380,000,000 in Federal income taxes.

(2) In New York, 3,228,000 taxpayers deducted a total of \$37,600,000,000, thereby saving New York taxpayers approximately \$10,530,000,000 in Federal income taxes.

(3) In Illinois, 1,994,000 taxpayers deducted a total of \$13,720,000,000, thereby saving Illinois taxpayers approximately \$3,840,000,000 in Federal income taxes.

(4) In Ohio, 1,809,000 taxpayers deducted a total of \$12,720,000,000, thereby saving Ohio taxpayers approximately \$3,560,000,000 in Federal income taxes.

(5) In New Jersey, 1,791,000 taxpayers deducted a total of \$18,750,000,000, thereby saving New Jersey taxpayers approximately \$5,250,000,000 in Federal income taxes.

(6) In Pennsylvania, 1,765,000 taxpayers deducted a total of \$12,400,000,000, thereby saving Pennsylvania taxpayers approximately \$3,470,000,000 billion in Federal income taxes.

(7) In Michigan, 1,627,000 taxpayers deducted a total of \$10,350,000,000, thereby saving Michigan taxpayers approximately \$2,900,000,000 in Federal income taxes.

(8) In Georgia, 1,416,000 taxpayers deducted a total of \$8,720,000,000, thereby saving Georgia taxpayers approximately \$2,440,000,000 in Federal income taxes.

(9) In Virginia, 1,355,000 taxpayers deducted a total of \$9,630,000,000, thereby saving Virginia taxpayers approximately \$2,700,000,000 in Federal income taxes.

(10) In North Carolina, 1,304,000 taxpayers deducted a total of \$8,720,000,000, thereby saving North Carolina taxpayers approximately \$2,440,000,000 in Federal income taxes.

(11) In Maryland, 1,260,000 taxpayers deducted a total of \$10,410,000,000, thereby saving Maryland taxpayers approximately \$2,920,000,000 in Federal income taxes.

(12) In Massachusetts, 1,216,000 taxpayers deducted a total of \$10,840,000,000, thereby saving Massachusetts taxpayers approximately \$3,040,000,000 in Federal income taxes.

(13) In Minnesota, 969,000 taxpayers deducted a total of \$7,060,000,000, thereby saving Minnesota taxpayers approximately \$1,980,000,000 in Federal income taxes.

(14) In Wisconsin, 961,000 taxpayers deducted a total of \$8,000,000,000, thereby saving Wisconsin taxpayers approximately \$2,240,000,000 in Federal income taxes.

(15) In Colorado, 856,000 taxpayers deducted a total of \$4,570,000,000, thereby saving Colorado taxpayers approximately \$1,280,000,000 in Federal income taxes.

(16) In Arizona, 841,000 taxpayers deducted a total of \$4,110,000,000, thereby saving Arizona taxpayers approximately \$1,150,000,000 in Federal income taxes.

(17) In Indiana, 832,000 taxpayers deducted a total of \$4,530,000,000, thereby saving Indiana taxpayers approximately \$1,270,000,000 in Federal income taxes.

(18) In Missouri, 772,000 taxpayers deducted a total of \$4,890,000,000, thereby saving Missouri taxpayers approximately \$1,370,000,000 in Federal income taxes.

(19) In Connecticut, 713,000 taxpayers deducted a total of \$7,970,000,000, thereby saving Connecticut taxpayers approximately \$2,230,000,000 in Federal income taxes.

(20) In Oregon, 641,000 taxpayers deducted a total of \$5,100,000,000, thereby saving Oregon taxpayers approximately \$1,430,000,000 in Federal income taxes.

(21) In South Carolina, 574,000 taxpayers deducted a total of \$3,390,000,000, thereby saving South Carolina taxpayers approximately \$949,000,000 in Federal income taxes.

(22) In Alabama, 538,000 taxpayers deducted a total of \$2,090,000,000, thereby saving Alabama taxpayers approximately \$586,000,000 in Federal income taxes.

(23) In Kentucky, 515,000 taxpayers deducted a total of \$3,300,000,000, thereby saving Kentucky taxpayers approximately \$925,000,000 in Federal income taxes.

(24) In Oklahoma, 434,000 taxpayers deducted a total of \$2,320,000,000, thereby saving Oklahoma taxpayers approximately \$650,000,000 in Federal income taxes.

(25) In Iowa, 397,000 taxpayers deducted a total of \$2,510,000,000, thereby saving Iowa taxpayers approximately \$702,000,000 in Federal income taxes.

Now, therefore, be it

Resolved, That it is the sense of the Senate that Congress should not repeal or substantially alter the longstanding Federal tax deduction for State and local taxes.

SENATE RESOLUTION 295—EX-PRESSING THE SENSE OF THE SENATE ON THE ARREST OF SANJAR UMAROV IN UZBEK ISTAN

Mr. LUGAR (for himself and Mr. FRIST, and Mr. MCCAIN) submitted the following resolution; which was considered and agreed to:

S. RES. 295

Whereas the United States supports the development of democracy, free markets, and civil society in Uzbekistan and in other states in Central Asia;

Whereas the rule of law, the impartial application of the law, and equal justice for all courts of law are pillars of all democratic societies;

Whereas Sanjar Umarov was reportedly arrested in Tashkent, Uzbekistan, on October 22, 2005;

Whereas Sanjar Umarov is a businessman and leader of the Uzbek opposition party, Sunshine Coalition;

Whereas Sanjar Umarov was reportedly taken into custody on October 22, 2005, during a crackdown on the Sunshine Coalition

that included a raid of its offices and seizure of its records;

Whereas Sanjar Umarov was reportedly charged with grand larceny;

Whereas press accounts report that representatives of Sanjar Umarov claim that Mr. Umarov was drugged and abused while at his pretrial confinement center in Tashkent, Uzbekistan, but such accounts could not be immediately confirmed, and official information about the health, whereabouts, and treatment while in custody of Mr. Umarov has thus far been unavailable;

Whereas the United States has expressed its serious concern regarding the overall state of human rights in Uzbekistan and is seeking to clarify the facts of this case;

Whereas the European Union (EU) and the Organization for Security and Cooperation in Europe (OSCE) have expressed concern about the arrest and possible abuse of Sanjar Umarov; and

Whereas the Government of Uzbekistan is party to various treaty obligations, and in particular those under the International Covenant on Civil and Political Rights, which obligate governments to provide for due process in criminal cases: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) the law enforcement and judicial authorities of Uzbekistan should ensure that Sanjar Umarov is accorded the full measure of his rights under the Uzbekistan Constitution to defend himself against any and all charges that may be brought against him, in a fair and transparent process, so that individual justice may be done;

(2) the Government of Uzbekistan should observe its various treaty obligations, especially those under the International Covenant on Civil and Political Rights, which obligate governments to provide for due process in criminal cases; and

(3) the Government of Uzbekistan should publicly clarify the charges against Sanjar Umarov, his current condition, and his whereabouts.

SENATE RESOLUTION 296—HONORING THE LIFE OF AND EXPRESSING THE CONDOLENCES OF THE SENATE ON THE PASSING OF DR. RICHARD ERRETT SMALLEY

Mrs. HUTCHISON (for herself and Mr. CORNYN) submitted the following resolution; which was considered and agreed to:

S. RES. 296

Whereas Dr. Richard Errett Smalley opened the field of nanotechnology with his 1985 discovery of a new form of carbon molecules called “buckyballs”, and for this, in 1996, the Royal Swedish Academy of Sciences awarded him the Nobel Prize in Chemistry along with Dr. Robert Curl and Sir Harold Kroto;

Whereas the research and advocacy done by Dr. Smalley in support of the National Nanotechnology Initiative led to the development of a revolutionary area of science that will improve materials and devices in fields ranging from medicine to energy to National defense;

Whereas the accomplishments of Dr. Smalley in the field of nanotechnology have contributed greatly to the academic and research communities of Rice University, the State of Texas, and the United States of America;

Whereas Dr. Smalley has been described as a “Moses” in the field of nanotechnology;