not allow unelected bureaucrats to determine the amount of taxes hardworking American families pay. While preserving the needed flexibility, the Taxpayer's Defense Act will allow elected officials alone to decide whether to raise taxes, and where to direct precious tax dollars.

I ask unanimous consent that a copy of the Taxpayer's Defense Act be printed in the Record.

S. 1496

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

SECTION 1. SHORT TITLE.

This Act may be cited as the Taxpayer's Defense Act.

SEC. 2. MANDATORY CONGRESSIONAL REVIEW.

Chapter 8 of title 5, United States Code, is amended by inserting after section 808 the following:

"SUBCHAPTER II—MANDATORY REVIEW OF CERTAIN RULES"

§ 815. Rules subject to mandatory congressional review.

(a) In this section, the term 'tax' means a non-penal, mandatory payment of money or its equivalent to the extent such payment does not compensate the Federal Government or other payee for a specific benefit conferred directly on the payer.

(b) A rule that establishes or increases a tax, however denominated, shall not take effect before the date of the enactment of a bill described in section 816 and is not subject to review under subchapter I. This section does not apply to a rule promulgated under the Internal Revenue Code of 1986.

§ 816. Agency submission

Whenever an agency promulgates a rule subject to section 815, the agency shall submit to each House of Congress a report containing the text of only the part of the rule that causes the rule to be subject to section 815 and an explanation of that part. An agency shall submit such a report separately for each rule.

§ 817. Approval bill

(a) Not later than 3 legislative days after the date on which an agency submits a report under section 816, the Majority Leader of each House of Congress shall introduce (by request) a bill the matter after the enacting clause of which is as follows: "The following agency rule may take effect:"

(b) T ABLE OF SECTIONS.—The table of sections for chapter 8 of title 5, United States Code, is amended by inserting before the reference to section 801 the following:

"§ 816. Agency submission—continued."

(b) TABLE OF SECTIONS.—The table of sections for chapter 8 of title 5, United States Code, is amended by inserting before the reference to section 801 the following:

"§ 817. Approval bill—continued."

(c) REFERENCE.—Section 808 of title 5, United States Code, is amended by striking "this chapter and inserting "this subchapter".

ADDITIONAL COSPONSORS

S. 311

At the request of Mr. McCAIN, the name of the Senator from South Dakota (Mr. DASCHLE) was added as a co-sponsor of S. 311, a bill to authorize the Disabled Veterans' LIFE Memorial Foundation to establish a memorial in the District of Columbia or its environs, and for other purposes.

S. 429

At the request of Mr. DURBIN, the name of the Senator from Indiana (Mr. BAYH) was added as a co-sponsor of S. 429, a bill to designate the legal public
holiday of “Washington’s Birthday” as “Presidents’ Day” in honor of George Washington, Abraham Lincoln, and Franklin Roosevelt and in recognition of the importance of the institution of the Presidency and the contributions that Presidents have made to the development of our Nation and the principles of freedom and democracy.

At the request of Mr. Breaux, the name of the Senator from Nevada (Mr. Reid) was added as a co-sponsor of S. 469, a bill to encourage the timely development of a more cost effective United States commercial space transportation industry, and for other purposes.

S. 615

At the request of Mr. MACK, the name of the Senator from Illinois (Mr. FITZGERALD) was added as a co-sponsor of S. 635, a bill to amend the Internal Revenue Code of 1986 to more accurately codify the depreciable life of printed wiring board and printed wiring assembly equipment.

S. 727

At the request of Mr. CAMPBELL, the name of the Senator from South Carolina (Mr. THURMOND) was added as a co-sponsor of S. 727, a bill to exempt qualified current and former law enforcement officers from State laws prohibiting the carrying of concealed firearms and to allow States to enter into compacts to recognize other States’ concealed weapons permits.

S. 731

At the request of Mr. LEAHY, the name of the Senator from Iowa (Mr. HARKIN) was added as a co-sponsor of S. 731, a bill to combat nursing home fraud and abuse, increase protections for victims of telemarketing fraud, enhance safeguards for pension plans and health care benefit programs, and enhance penalties for crimes against seniors, and for other purposes.

S. 739

At the request of Mr. CONRAD, the name of the Senator from Maryland (Ms. MIKULSKII) was added as a co-sponsor of S. 770, a bill to provide reimbursement under the Medicare program for telehealth services, and for other purposes.

S. 794

At the request of Mr. ROCKEFELLER, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 794, a bill to establish a demonstration project to study and provide coverage of routine patient care costs for Medicare beneficiaries with cancer who are enrolled in an approved clinical trial program.

S. 894

At the request of Mr. CLELAND, the name of the Senator from South Carolina (Mr. THURMOND) was added as a co-sponsor of S. 894, a bill to amend title 5, United States Code, to provide for the establishment of a program under which long-term care insurance is made available to Federal employees and annuitants, and for other purposes.

At the request of Mr. DeWINE, the name of the Senator from South Dakota (Mr. DASCHLE) was added as a co-sponsor of S. 1016, a bill to provide collective bargaining for rights for public safety officers employed by States or their political subdivisions.

S. 1017

At the request of Mr. MACK, the name of the Senator from Kansas (Mr. ROBERTS) was added as a co-sponsor of S. 1017, a bill to amend the Internal Revenue Code of 1986 to increase the State ceiling on the low-income housing credit.

S. 1041

At the request of Mr. FRIST, the name of the Senator from Maine (Ms. SNOWE) was added as a co-sponsor of S. 1041, a bill to amend title 38, United States Code, to permit certain members of the Armed Forces not currently participating in the Montgomery GI Bill educational assistance program to participate in that program, and for other purposes.

S. 1172

At the request of Mr. TORRICELLI, the names of the Senator from Alabama (Mr. SHELBY), and the Senator from South Carolina (Mr. HOLLINGS) were added as cosponsors of S. 1172, a bill to provide a patent term restoration review procedure for certain drug products.

S. 1197

At the request of Mr. DORGAN, the names of the Senator from Idaho (Mr. CRAPO), and the Senator from Indiana (Mr. LUGAR) were added as cosponsors of S. 1187, a bill to require the Secretary of the Treasury to mint coins in commemoration of the Lewis and Clark Expedition, and for other purposes.

S. 1197

At the request of Mr. ROTH, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 1187, a bill to prohibit the importation of products made with dog or cat fur, to prohibit the sale, manufacture, offer for sale, transportation, and distribution of products made with dog or cat fur in the United States, and for other purposes.

S. 1211

At the request of Mr. BENNETT, the name of the Senator from Arizona (Mr. KYL) was added as a cosponsor of S. 1211, a bill to amend the Colorado River Basin Salinity Control Act to authorize additional measures to carry out the control of salinity upstream of Imperial Dam in a cost-effective manner.

S. 1304

At the request of Mr. AKAKA, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a co-sponsor of S. 1334, a bill to amend chapter 63 of title 5, United States Code, to increase the amount of leave time available to a Federal employee in any year in connection with serving as an organ donor, and for other purposes.

S. 1414

At the request of Mr. MACK, the names of the Senator from North Carolina (Mr. HELMS), the Senator from Tennessee (Mr. FRIST), and the Senator from California (Mrs. FEINSTEIN) were added as cosponsors of S. 1414, a bill to amend title XVIII of the Social Security Act to restore access to home health services covered under the Medicare program, and to protect the Medicare program from financial loss while preserving the due process rights of home health agencies.

S. 1428

At the request of Mr. KOMI, his name was added as a cosponsor of S. 1428, a bill to amend the Controlled Substances Act and the Controlled Substances Import and Export Act relating to the manufacture, traffic, import, and export of amphetamine and methamphetamine, and for other purposes.

S. 1582

At the request of Mr. CAMPBELL, the name of the Senator from Maine (Ms. SNOWE) was added as a co-sponsor of S. 1582, a bill to establish the National Law Enforcement Museum on Federal land in the District of Columbia.

At the request of Mr. HARKIN, the name of the Senator from Massachusetts (Mr. KENNEDY) was added as a co-sponsor of S. 1443, a bill to amend section 10102 of the Elementary and Secondary Education Act of 1965 regarding elementary school and secondary school counseling.

SENATE CONCURRENT RESOLUTION 9

At the request of Mr. SNOWE, the names of the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Wisconsin (Mr. FEINGOLD) were added as cosponsors of Senate Concurrent Resolution 9, a concurrent resolution calling for a United States effort to end restrictions on the freedoms and human rights of the enslaved people in the occupied area of Cyprus.

SENATE CONCURRENT RESOLUTION 10

At the request of Mr. JEFFORDS, the names of the Senator from Georgia (Mr. CLELAND) and the Senator from North Dakota (Mr. CONRAD) were added as cosponsors of Senate Concurrent Resolution 28, a concurrent resolution urging the Congress and the President to increase funding for the Pell Grant Program and existing Campus-Based Aid Programs.

SENATE RESOLUTION 95

At the request of Mr. THURMOND, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of Senate Resolution 95, a resolution designating August 16, 1999, as “National Airborne Day”.

SENATE RESOLUTION 98
Ms. LANDRIEU submitted an amendment to be proposed by her to the bill, S. 1429, supra, as follows:

At the end of title II, insert the following:

SEC. 111. EXPANSION DEPENDENT TO INCLUDE SPECIAL NEEDS ADOPTED CHILD.—

(a) In General.—Section 152 (relating to definition of dependent) is amended by adding at the end the following new subsection:

"(f) Special Rule for Support Received for Special Needs Adopted Child.—For purposes of subsection (a), in the case of a legally adopted son or daughter of a taxpayer, who is a child with special needs (as defined in section 23(d)(3)), support of the child received from funds under a Federal, State, or local program for special needs expenses shall be treated as received from the taxpayer.

(b) Conforming Amendment.—Section 152(a) is amended by striking "subsection (c) or (e)" and inserting "subsection (c), (e), or (f).

(c) Effective Date.—The amendments made by this section shall apply to taxable years beginning after December 31, 1999.

GRAMM AND OTHERS AMENDMENT NO. 1465

Mr. GRAMM (for himself, Mr. LOTT, Mr. NICKLES, Mr. MACK, Mr. COVERDELL, Mr. CRAIG, Mr. MCCONNELL, Mr. ENDEMAN, Mrs. HUTCHISON, Mr. HUNTING, Mr. KYL, Mr. SMITH of New Hampshire, Mr. ALLARD, and Mr. HAGEL) proposed an amendment to the bill, S. 1429, supra, as follows:

Strike all after the enacting clause and insert:

SECTION 1. SHORT TITLE; ETC.

(a) Short Title.—This Act may be cited as the "Taxpayer Refund Act of 1999".

(b) Amendment of 1986 Code.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) Effective Date.—The amendments made by this Act shall be treated as received from the tax-payer.

Title I—Across-the-Board Tax Cuts

Subtitle A—Income Tax Rates

 SEC. 101. 16-Percent Reduction in Individual Income Tax Rates.—

(a) Regular Income Tax Rates.—

(1) In General.—Subsection (f) of section 1 is amended by adding at the end the following new paragraph:

"(8) RATE DECREASES.—In prescribing the tables under paragraph (1) which apply with respect to taxable years beginning in a calendar year after 2000, each rate in such tables (without regard to this paragraph) shall be reduced by the number of percentage points (rounded to the next lowest tenth) equal to the applicable percentage (determined in accordance with the following table) of such rate:

For taxable years beginning in calendar year— The applicable percentage is—

2001 2.5
2002 through 2004 5.0
2005 through 2006 7.5
2007 through 2008 10.0."