

not allow unelected bureaucrats determine the amount of taxes hardworking Americans must pay. While preserving 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. 1466

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 such rule the agency promulgates. The explanation shall consist of the concise general statement of the rule's basis and purpose required under section 553 and such explanatory documents as are mandated by other statutory requirements.

"§817. Approval bill

"(a)(1) 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:". The text submitted under section 816 shall be set forth after the colon. If such a bill is not introduced in a House of Congress as provided in the first sentence of this subsection, any Member of that House may introduce such a bill not later than 7 legislative days after the period for introduction by the Majority Leader.

"(2) A bill introduced under paragraph (1) shall be referred to the Committees in each House of Congress with jurisdiction over the subject matter of the rule involved.

"(b)(1)(A) Any committee of the House of Representatives to which a bill is referred shall report the bill without amendment, and with or without recommendation, not later than the 30th calendar day of session after the date of its introduction. If any committee fails to report the bill within that pe-

riod, it is in order to move that the House discharge the committee from further consideration of the bill. A motion to discharge may be made only by a Member favoring the bill (but only at a time designated by the Speaker on the legislative day after the calendar day on which the Member offering the motion announces to the House that Member's intention to do so and the form of the motion). The motion is highly privileged. Debate thereon shall be limited to not more than 1 hour, the time to be divided in the House equally between the proponent and an opponent. The previous question shall be considered as ordered on the motion to its adoption without intervening motion. A motion to reconsider the vote by which the motion is agreed to or disagreed to shall not be in order.

"(B) After a bill is reported or a committee has been discharged from further consideration, it is in order to move that the House resolve into the Committee of the Whole House on the State of the Union for consideration of the bill. If reported and the report has been available for at least 1 calendar day, all points of order against the bill and against consideration of the bill are waived. If discharged, all points of order against the bill and against consideration of the bill are waived. The motion is highly privileged. A motion to reconsider the vote by which the motion is agreed to or disagreed to shall not be in order. During consideration of the bill in the Committee of the Whole, the first reading of the bill shall be dispensed with. General debate shall proceed, shall be confined to the bill, and shall not exceed 1 hour equally divided and controlled by a proponent and an opponent of the bill. After general debate, the bill shall be considered as read for amendment under the 5-minute rule. At the conclusion of the consideration of the bill, the Committee shall rise and report the bill to the House without intervening motion. The previous question shall be considered as ordered on the bill to final passage without intervening motion. A motion to reconsider the vote on passage of the bill shall not be in order.

"(C) Appeals from decisions of the Chair regarding application of the rules of the House of Representatives to the procedure relating to a bill shall be decided without debate.

"(2)(A) Any bill introduced in the Senate shall be referred to the appropriate committee or committees. A committee to which a bill has been referred shall report the bill without amendment not later than the 30th day of session following the date of introduction of that bill. If any committee fails to report the bill within that period, that committee shall be automatically discharged from further consideration of the bill and the bill shall be placed on the calendar.

"(B) When the Senate receives from the House of Representatives a bill, such bill shall not be referred to committee and shall be placed on the calendar.

"(C) A motion to proceed to consideration of a bill under this subsection shall not be debatable. It shall not be in order to move to reconsider the vote by which the motion to proceed was adopted or rejected, although subsequent motions to proceed may be made under this paragraph.

"(D)(i) After no more than 10 hours of consideration of a bill, the Senate shall proceed, without intervening action or debate (except as permitted under subparagraph (F)), to vote on the final disposition thereof to the exclusion of all motions, except a motion to reconsider or to table.

"(ii) A single motion to extend the time for consideration under clause (i) for no more than an additional 5 hours is in order before the expiration of such time and shall be decided without debate.

"(iii) The time for debate on the disapproval bill shall be equally divided between the Majority Leader and the Minority Leader or their designees.

"(E) A motion to recommit a bill shall not be in order.

"(F) If the Senate has read for the third time a bill that originated in the Senate, then it shall be in order at any time thereafter to move to proceed to the consideration of a bill for the same special message received from the House of Representatives and placed on the calendar under subparagraph (B), strike all after the enacting clause, substitute the text of the Senate bill, agree to the Senate amendment, and vote on final disposition of the House bill, all without any intervening action or debate.

"(G) Consideration in the Senate of all motions, amendments, or appeals necessary to dispose of a message from the House of Representatives on a bill shall be limited to not more than 4 hours. Debate on each motion or amendment shall be limited to 30 minutes. Debate on any appeal or point of order that is submitted in connection with the disposition of the House message shall be limited to 20 minutes. Any time for debate shall be equally divided and controlled by the proponent and the majority manager, unless the majority manager is a proponent of the motion, amendment, appeal, or point of order, in which case the minority manager shall be in control of the time in opposition."

SEC. 3. TECHNICAL AMENDMENTS.

(a) SUBCHAPTER HEADING.—Chapter 8 of title 5, United States Code, is amended by inserting before section 801 the following:

"SUBCHAPTER I—DISCRETIONARY CONGRESSIONAL REVIEW"

(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:

"SUBCHAPTER I—DISCRETIONARY CONGRESSIONAL REVIEW";

and by inserting after the reference to section 808 the following:

"SUBCHAPTER II—MANDATORY REVIEW OF CERTAIN RULES

"815. Rules subject to mandatory congressional review.

"816. Agency submission.

"817. Approval bill."

(c) REFERENCE.—Section 804 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 cosponsor 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 cosponsor 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.

S. 469

At the request of Mr. BREAUX, the name of the Senator from Nevada (Mr. REID) was added as a cosponsor 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. 635

At the request of Mr. MACK, the name of the Senator from Illinois (Mr. FITZGERALD) was added as a cosponsor 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 cosponsor 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. 751

At the request of Mr. LEAHY, the name of the Senator from Iowa (Mr. HARKIN) was added as a cosponsor of S. 751, 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. 770

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

S. 784

At the request of Mr. ROCKEFELLER, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 784, 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 cosponsor 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.

S. 1016

At the request of Mr. DEWINE, the name of the Senator from South Dakota (Mr. DASCHLE) was added as a cosponsor 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 cosponsor 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 cosponsor 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. 1187

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 bicentennial 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. 1197, 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. 1334

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. KOHL, 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, traffick, import, and export of amphetamine and methamphetamine, and for other purposes.

S. 1438

At the request of Mr. CAMPBELL, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 1438, a bill to establish the National Law Enforcement Museum on Federal land in the District of Columbia.

S. 1443

At the request of Mr. HARKIN, the name of the Senator from Massachusetts (Mr. KENNEDY) was added as a cosponsor 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 Ms. 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 enclaved people in the occupied area of Cyprus.

SENATE CONCURRENT RESOLUTION 28

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 99

At the request of Mr. REID, the names of the Senator from Georgia (Mr. COVERDELL), and the Senator from New Jersey (Mr. LAUTENBERG) were added as cosponsors of Senate Resolution 99, a resolution designating November 20, 1999, as "National Survivors for Prevention of Suicide Day."

AMENDMENT NO. 1398

At the request of Mr. HAGEL his name was added as a cosponsor of amendment No. 1398 proposed to S. 1429, an original bill to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000.

At the request of Mr. ABRAHAM the names of the Senator from Washington (Mr. GORTON), the Senator from Maine (Ms. COLLINS), and the Senator from Ohio (Mr. VOINOVICH) were added as cosponsors of amendment No. 1398 proposed to S. 1429, supra.

AMENDMENTS SUBMITTED

TAXPAYERS REFUND ACT OF 1999

STEVENS AMENDMENT NO. 1403

(Ordered to lie on the table)

Mr. STEVENS submitted an amendment intended to be proposed by him to the bill (S. 1429) to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000; as follows:

At page 180, line 18 before the period insert the following new phrase: "and passengers permitted to utilize otherwise empty seats on aircraft".

At page 180, between lines 21 and 22 insert the following new subsection:

"(b) Subsection (j) of section 132 of the Internal Revenue Code of 1986 (relating to certain fringe benefits) is amended by adding at the end thereof the following new paragraph:

"(9) SPECIAL RULE FOR CERTAIN NONCOMMERCIAL AIR TRANSPORTATION.—Notwithstanding any other provision of this section, the term "no-additional-cost service" includes the value of transportation provided to any person on a noncommercially operated aircraft if—

"(A) such transportation is provided on a flight made in the ordinary course of the trade or business of the taxpayer owning or leasing such aircraft for use in such trade or business,

(B) the flight on which the transportation is provided would have been made whether or not such person was transported on the flight, and

"(C) no substantial additional cost is incurred in providing such transportation to such person.

For purposes of this paragraph, an aircraft is noncommercially operated if transportation thereon is not provided or made available to the general public by purchase of a ticket or other fare."

At page 180 line 22 strike "(b)" and insert in lieu thereof "(c)".

LANDRIEU AMENDMENT NO. 1404

(Ordered to lie on the table)

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. . . . EXPANSION DEPENDENT TO INCLUDE SPECIAL NEEDS ADOPTED CHILDREN.

(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. 1405

Mr. GRAMM (for himself, Mr. LOTT, Mr. NICKLES, Mr. MACK, Mr. COVERDELL, Mr. CRAIG, Mr. MCCONNELL, Mr. INHOFE, Mrs. HUTCHISON, Mr. BUNNING, 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) SECTION 15 NOT TO APPLY.—No amendment made by this Act shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

(d) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—ACROSS-THE-BOARD TAX CUTS
 Sec. 101. 10-percent reduction in individual income tax rates.

TITLE II—MARRIAGE TAX PENALTY ELIMINATION

Sec. 201. Marriage tax penalty elimination.

Sec. 202. Reduction in marriage tax penalty during transition.

Sec. 203. Marriage tax penalty relief for earned income credit.

TITLE III—DEATH TAX REPEAL

Subtitle A—Repeal of Estate, Gift, and Generation-Skipping Taxes; Repeal of Step Up in Basis At Death

Sec. 301. Repeal of estate, gift, and generation-skipping taxes.

Sec. 302. Termination of step up in basis at death.

Sec. 303. Carryover basis at death.

Subtitle B—Reductions of Estate and Gift Tax Rates Prior to Repeal

Sec. 311. Additional reductions of estate and gift tax rates.

Subtitle C—Unified Credit Replaced With Unified Exemption Amount
 Sec. 321. Unified credit against estate and gift taxes replaced with unified exemption amount.

TITLE IV—CAPITAL FORMATION

Sec. 401. Indexing of capital assets for purposes of determining gain or loss.

TITLE V—FULL DEDUCTION FOR HEALTH INSURANCE

Sec. 501. Deduction for 100 percent of health insurance costs of self-employed individuals.

Sec. 502. Deduction for health insurance costs of individuals not participating in employer-subsidized health plans.

TITLE I—ACROSS-THE-BOARD TAX CUTS
SEC. 101. 10-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 REDUCTIONS.—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	—
2002 through 2004	2.5
2005 through 2006	5.0
2007	—
2008 and thereafter	10.0."

(2) TECHNICAL AMENDMENTS.—

(A) Subparagraph (B) of section 1(f)(2) is amended by inserting "except as provided in paragraph (8)," before "by not changing".

(B) Subparagraph (C) of section 1(f)(2) is amended by inserting "and the reductions under paragraph (8) in the rates of tax" before the period.

(C) The heading for subsection (f) of section 1 is amended by inserting "RATE REDUCTIONS;" before "ADJUSTMENTS".

(D) Section 1(g)(7)(B)(ii)(II) is amended by striking "15 percent" and inserting "the percentage applicable to the lowest income bracket in subsection (c)".

(E) Subparagraphs (A)(ii)(I) and (B)(i) of section 1(h)(1) are each amended by striking "28 percent" and inserting "25.2 percent".

(F) Section 531 is amended by striking "39.6 percent of the accumulated taxable income" and inserting "the product of the accumulated taxable income and the percentage applicable to the highest income bracket in section 1(c)".

(G) Section 541 is amended by striking "39.6 percent of the undistributed personal holding company income" and inserting "the product of the undistributed personal holding company income and the percentage applicable to the highest income bracket in section 1(c)".

(H) Section 3402(p)(1)(B) is amended by striking "specified is 7, 15, 28, or 31 percent" and all that follows and inserting "specified is—

- "(i) 7 percent,
- "(ii) a percentage applicable to 1 of the 3 lowest income brackets in section 1(c), or
- "(iii) such other percentage as is permitted under regulations prescribed by the Secretary."