official or agency by this Act shall be avail-
able to the official or the head of that agen-
cy, respectively, at such time or times as the Director of the Office of Management and Budget directs for use in connection with the function transferred.

SEC. 605. DELEGATION AND ASSIGNMENT.

Except as otherwise expressly prohibited by law or otherwise provided in this Act, an official to whom functions are transferred under this Act (including the head of an office to which functions are transferred under this Act) may delegate any of the functions so transferred to such officers and employees of the office of the official as the official may designate, and may authorize successive redelegations of such functions as may be necessary or appropriate. No delegation of functions under this section or under any other provision of this Act shall relieve the official to whom a function is transferred under this Act of responsibility for the administration of that function.

SEC. 606. AUTHORITY OF DIRECTOR OF THE OF-
FICE OF MANAGEMENT AND BUDGET WITH RESPECT TO FUNCTIONS TRANSFERRED.

(a) DETERMINATIONS.—If necessary, the Director shall make any determination of the functions that are transferred under this Act.

(b) INCIDENTAL TRANSFERS.—The Director, at such time or times as the Director shall provide, may make such determinations as may be necessary with regard to the functions transferred by this Act, and to make such additional incidental dispositions of personnel, assets, liabilities, grants, contracts, agreements, and unexpended balances of appropriations, authorizations, allocations, and other funds held, used, arising from, available to, or to be made avail-
able in connection with such functions, as may be necessary to carry out the provisions of this Act. The Director shall provide for the termination of the affairs of all entities terminated by this Act and for such further measures and dispositions as may be necessary to effectuate the purposes of this Act.

SEC. 607. CERTAIN VESTING OF FUNCTIONS CON-
SISTENT WITH TRANSFERRED TRANSFERS.

For purposes of this Act, the vesting of a function in a department or office pursuant to reestablishment of an office shall be con-
sidered to be the transfer of the function.

SEC. 608. AVAILABILITY OF EXISTING FUNDS.

Existing appropriations and funds avail-
able for the performance of functions, pro-
grams, and activities terminated pursuant to this Act shall remain available, for the duration of their period of availability, for nec-
 essary expenses in connection with the ter-
mination and resolution of such functions, programs, and activities.

SEC. 609. DEFINITIONS.

For purposes of this Act—
(1) the term ‘‘function’’ includes any duty, obligation, power, authority, responsibility, right, privilege, activity, or program; and
(2) the term ‘‘office’’ includes any office, ad-
ministration, agency, bureau, institute, council, unit, organizational entity, or com-
ponent thereof.

SEC. 610. CONFORMING AMENDMENTS.

(1) in paragraph (1), by striking ‘‘or the Com-
missioner of the Social Security Admin-
istration,’’ and inserting ‘‘the Commissioner of the Social Security Administration, the Administrator of the National Oceanic and Atmospheric Administration; or the Admin-
istrator of the Federal Statistical Service’’;

(2) in paragraph (2), by striking ‘‘or the So-
cial Security Administration’’ and inserting ‘‘the National Oceanic and Atmospheric Ad-
ministration, the Federal Statistical Ser-
vice, or the Social Security Administration’’.

TITLE VII—COMPLIANCE WITH CONGRESSIONAL BUDGET ACT

SEC. 701. SUNSET OF PROVISIONS OF ACT.

All provisions of, and amendments made by, this Act which are in effect on September 30, 2009, shall cease to apply as of the close of September 30, 2009.

STEVENS AMENDMENT NO. 1488

(Ordered to lie on the table.)

Mr. STEVENS submitted an amendment intended to be proposed by him to the bill, S. 1429, supra; as follows:

On page 215, line 18 after ‘‘FARMERS’’ in-
sert ‘‘AND FISHERMEN’’.

On page 216, line 26 insert ‘‘AND FISHER-
MEN’’ before the period.

On page 216, line 1 after ‘‘farm’’ insert ‘‘and
fishing’’.

On page 216, insert the following new para-
graph below paragraph subsection (b) and redesignate subsection (b) as subsection (b)(1):

(b) ALLOWING INCOME AVERAGING FOR FISHERMEN.—

(1) Section 1361(a) of the Internal Revenue 
Code of 1986 is amended by striking ‘‘farm business’’ and inserting ‘‘farming business or
fishing business’’.

(2) Section 1361(b)(1)(A)(i) is amended by
striking paragraph (ii) and inserting ‘‘(II) a fishing business; and’’; and by redesigning subsection (b)(1)(A)(ii) as subsection (b)(1)(A)(ii).

(3) Section 1361(b) is amended by inserting 
the following paragraph after subsection
(b)(3):

(4) Fishing business.—The term fishing business means the conduct of commercial
fishing as defined in Section 3 of the Magnu-
son-Stevens Fishery Conservation and Man-
agement Act (16 U.S.C. 1802).’’.

TAXPAYER REFUND ACT OF 1999

DORGAN AMENDMENT NO. 1491

(Ordered to lie on the table.)

Mr. DORGAN submitted an amendment intended to be proposed by him to the bill, S. 1429, supra; as follows:

At the appropriate place, insert the fol-
lowing:

SEC. __ SENSE OF CONGRESS REGARDING THE NEED TO ENCOURAGE IMPROVEMENTS IN MAIN STREET BUSINESSES BY EXPANDING EXISTING SMALL BUSINESS TAX EXPENSING RULES TO INCLUDE INVESTMENTS IN BUILDINGS AND OTHER DEPRECIABLE REAL PROPERTY.

(a) FINDINGS.—Congress finds that—
(1) under current tax law, small businesses can immediately deduct, that is, ‘‘expense’’, up to $19,000 in purchases of equipment and similar assets;
(2) there is bipartisan support for increasing the amount of this expensing provision because it helps many small businesses make the investments in equipment and machinery they need by allowing them immedi-
ately write off the costs of such invest-
ments and bolstering their cash flow;
(3) this expensing provision, however, is not as helpful as it could be for some small businesses because it does not cover their in-
vestments in improving the storefront or the buildings in which they conduct their busi-
ness;
(4) in many small towns, the local drug store, shoe store, or grocery store doesn’t have much need for new equipment, but it does need to improve the storefront or the interior;
(5) although such investments are good for Main Streets across this Nation, our current tax law creates a disincentive to make them by requiring a small business owner to depre-
ciate the costs of the building improvements over 27½ years for tax purposes;
(6) legislation to expand the current ex-
pensing provision to cover investments in de-
preciable real property was recently intro-
duced in the Senate with broad bipartisan cosponsorship, including the leaders of the Republican and Democratic parties;
(7) this proposal is also strongly supported by small business-oriented trade groups, in-
cluding the National Federation of Inde-
pendent Business, the Small Business Legis-
lative Council, and the National Association of Realtors;
(8) the Department of the Treasury is cur-
rently conducting a comprehensive study of all depreciation provisions in our tax laws;
and
(9) Congress should consider expanding the existing expensing provision to cover invest-
ments in storefront improvements and other depreciable real property in any reform leg-
islation that results from this study or, if possible, in any earlier legislation.

(b) SENSE OF CONGRESS.—It is the sense of Congress that—
(1) many small businesses trying to im-
prove their storefronts may be held back by current law. An investment in modernizing their property would benefit their business and the local economy;
(2) Congress should consider including this provision in any future tax legislation.

DEPARTMENT OF THE INTERIOR 
AND RELATED AGENCIES APPROPRIATIONS ACT, 2000

ENZI AMENDMENT NO. 1489

(Ordered to lie on the table.)

Mr. ENZI submitted an amendment intended to be proposed by him to the bill, H.R. 2466, supra; as follows:

On page 76, line 23, after the word ‘‘years,’’ insert the following: ‘‘$36 million shall be available for the Advanced Development Project Powder River Coal Initiative to be located in Gillette, Wyoming, and’’.

MACK (AND GRAHAM) AMENDMENT NO. 1490

(Ordered to lie on the table.)

Mr. MACK (for himself and Mr. GRAHAM) submitted an amendment inten-
ted to be proposed by him to the bill, H.R. 2466, supra; as follows:

On page 13, line 8, strike ‘‘55,244,000’’ and insert ‘‘55,244,000’’.
On page 17, line 19, strike ‘‘$221,059,000’’ and insert ‘‘$221,059,000’’.

July 29, 1999

CONGRESSIONAL RECORD—SENATE

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