

TRIBUTE TO HONOR BEDFORD  
PRESBYTERIAN CHURCH

• Mr. SMITH of New Hampshire. Mr. President, I rise today to honor the Bedford Presbyterian Church which is celebrating its 250th Anniversary on August 15, 1999. The church first organized on August 15, 1749 and has been serving the people of Bedford ever since.

The church was founded under the rules of Massachusetts Colony who deeded the land to the New Hampshire and also mandated that in order to organize a town there must be land for a church, a minister, and an orthodox ministry. The church was thus formed in 1749 and the town charter was signed the next year.

As a person of strong religious convictions, I applaud the services and strong sense of family and community that the church has provided to its community. Furthermore, I applaud their monthly celebrations of this historic event.

I commend the Bedford Presbyterian Church and wish them luck in the next 250 years. It is an honor to represent the members of Bedford Presbyterian Church in the United States Senate.●

TRIBUTE TO ADMIRAL BARRY  
COSTELLO

• Mr. GRAMM. Mr. President, I rise today to recognize Rear Admiral (Select) Barry Costello, United States Navy, for the excellent job he has done as the Director of Senate Liaison for the Navy. I want to recognize Admiral Costello for his many achievements and commend him for the exemplary service he has provided to the Senate, to the Navy, and to our great nation.

Barry Costello is a sailor's sailor who has distinguished himself through his seamanship, tactical acumen, and inspiring leadership. He has served on some of our country's finest warships, including command of the destroyer U.S.S. *Elliot* (DD 967). Prior to coming to the Senate, he commanded the prestigious "Little Beavers" of Destroyer Squadron 23, following in the footsteps of Admiral Arleigh "Thirty-One Knot" Burke, who famously led the "Little Beavers" to a decisive victory over Japanese forces in the Battle of Cape Saint George in 1943.

In March 1997, Admiral Costello took the helm of the Navy's Senate Liaison Office. His integrity, enthusiasm, and foresight have earned the admiration of all members of the Senate who have worked with him, and it is not an exaggeration to say that through his service to the Senate, Barry Costello has helped to ensure that our Navy remains the best trained, best equipped, and best prepared naval force in the world.

Mr. President, Rear Admiral (Select) Barry Costello exemplifies what is best in the Navy and in America. The Sen-

ate, the Navy and the American people are indebted to him for his many years of distinguished service. As he departs for his first assignment as a flag officer, I know that my colleagues wish Barry, his wife LuAnne, and their sons Aidan and Brendan the very best. I have a feeling we will work with Barry again in another more important role for our Navy and our nation.●

TRIBUTE TO ROBERT STEPHEN

• Mr. SMITH of New Hampshire. Mr. President, I rise today to pay tribute to Robert Stephen of Manchester, New Hampshire for his appointment to Director of Community Development Services at New Hampshire's Department of Resources and Economic Development.

After ten years of service as a New Hampshire State Senator, Democratic Leader from 1984 to 1990, Robert was appointed Deputy Executive Director of the New Hampshire Job Training Council. In this capacity Robert was responsible for providing New Hampshire businesses with the skilled labor needed to grow and be successful and New Hampshire citizens with the skills they need to become self-sufficient. He has also been a driving force in workforce development by overseeing the state's Rapid Response effort and convening the Statewide Business Relations Team.

Not only has Robert taken on the task of improving the New Hampshire workforce, but he has been an asset to his community. He has won numerous Multiple Sclerosis Fund-Raising Awards, was a former member of the New Hampshire State Athletic Commission, has received the Easter Seal VIP Award and has been a business owner in downtown Manchester. On top of all this service, Robert was also able to become a three-time New Hampshire Golden Gloves Boxing Champion.

Robert's new responsibility as Director of Community Development Services will give him the opportunity to cultivate a stronger and more job ready workforce, meeting the needs and specifications of New Hampshire companies. His presence at the New Hampshire Job Training Council will surely be missed.

I want to commend Robert Stephen for his hard work on behalf of New Hampshire citizens and wish him luck in his new endeavor. It is an honor to represent Robert in the United States Senate.●

TAXPAYER REFUND ACT OF 1999

On July 30, 1999, the Senate amended and passed H.R. 2488. The text of the bill follows:

*Resolved*, That the bill from the House of Representatives (H.R. 2488) entitled "An Act to provide for reconciliation pursuant to sections 105 and 211 of the concurrent resolution

on the budget for fiscal year 2000," do pass with the following amendment:

Strike out 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—BROAD BASED TAX RELIEF**

Sec. 101. Reduction of 15 percent individual income tax rate.

Sec. 102. Increase in maximum taxable income for 14 percent rate bracket.

**TITLE II—FAMILY TAX RELIEF PROVISIONS**

Sec. 201. Combined return to which unmarried rates apply.

Sec. 202. Marriage penalty relief for earned income credit.

Sec. 203. Exclusion for foster care payments to apply to payments by qualified placement agencies.

Sec. 204. Modification of dependent care credit.

Sec. 205. Allowance of credit for employer expenses for child care assistance.

Sec. 206. Modification of alternative minimum tax for individuals.

Sec. 207. Long-term capital gains deduction for individuals.

Sec. 208. Credit for interest on higher education loans.

Sec. 209. Elimination of marriage penalty in standard deduction.

Sec. 210. Expansion of adoption credit.

Sec. 211. Modification of tax rates for trusts for individuals who are disabled.

**TITLE III—RETIREMENT SAVINGS TAX RELIEF**

*Subtitle A—Individual Retirement Arrangements*

Sec. 301. Modification of deduction limits for IRA contributions.

Sec. 302. Modification of income limits on contributions and rollovers to Roth IRAs.

Sec. 303. Deemed IRAs under employer plans.

Sec. 304. Tax credit for matching contributions to Individual Development Accounts.

Sec. 305. Certain coins not treated as collectibles.

*Subtitle B—Expanding Coverage*

Sec. 311. Option to treat elective deferrals as after-tax contributions.

Sec. 312. Increase in elective contribution limits.

Sec. 313. Plan loans for subchapter S owners, partners, and sole proprietors.

Sec. 314. Elective deferrals not taken into account for purposes of deduction limits.

Sec. 315. Reduced PBGC premium for new plans of small employers.

Sec. 316. Reduction of additional PBGC premium for new plans.

Sec. 317. Elimination of user fee for requests to IRS regarding new pension plans.

Sec. 318. SAFE annuities and trusts.

Sec. 319. Modification of top-heavy rules.

*Subtitle C—Enhancing Fairness for Women*

Sec. 321. Catchup contributions for individuals age 50 or over.