

the qualified charitable contributions of the taxpayer for the taxable year.

“(b) **MAXIMUM CREDIT.**—The credit allowed by subsection (a) for any taxable year shall not exceed \$500 (\$250, in the case of a married individual filing a separate return).

“(c) **QUALIFIED CHARITABLE CONTRIBUTION.**—For purposes of this section—

“(1) **IN GENERAL.**—The term ‘qualified charitable contribution’ means, with respect to any taxable year, the amount allowable as a deduction under section 170 (determined without regard to subsection (e)(1)) for cash contributions to a school.

“(2) **SCHOOL.**—The term ‘school’ means any school which provides elementary education or secondary education (through grade 12), as determined under State law.

“(d) **DENIAL OF DOUBLE BENEFIT.**—No deduction shall be allowed under this chapter for any contribution for which credit is allowed under this section.

“(e) **ELECTION TO HAVE CREDIT NOT APPLY.**—A taxpayer may elect to have this section not apply for any taxable year.”

(b) **CLERICAL AMENDMENT.**—The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25A the following:

“Sec. 25B. Credit for contributions to schools.”

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

SEC. 602. INCREASE IN ANNUAL CONTRIBUTION LIMIT FOR EDUCATION INDIVIDUAL RETIREMENT ACCOUNTS.

(a) **IN GENERAL.**—Section 530(b)(1)(A)(iii) of the Internal Revenue Code of 1986 (defining education individual retirement account) is amended by striking “\$500” and inserting “\$1,000”.

(b) **CONFORMING AMENDMENT.**—Section 4973(e)(1)(A) of such Code is amended by striking “\$500” and inserting “\$1,000”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

TITLE VII—DEVELOPING BETTER EDUCATION TOOLS

SEC. 701. EDUCATIONAL TOOLS FOR UNDERSERVED STUDENTS.

(a) **FINDINGS.**—Congress makes the following findings:

(1) Limited data exists regarding Native American, Asian American and many other minority students.

(2) The limited data available regarding these students demonstrates potentially severe educational problems among Native American students and a decline in performance among Asian American students.

(b) **STUDY AND DATA.**—The Comptroller General shall conduct a study and collect data regarding the education of minority students, including Native American students, Asian American students, and all other students who are often combined in statistical data under the category of other, in order to provide more extensive and reliable data regarding the students and to improve the academic preparation of the students.

(c) **MATTERS STUDIED.**—The study referred to in subsection (a) shall examine and compile information regarding—

- (1) the environment of the students;
- (2) the academic achievement scores in reading, mathematics, and science of the students;
- (3) the postsecondary education of the students;

(4) the environment and education of the members of the students’ families; and

(5) the parental involvement in the education of the students.

(d) **RECOMMENDATIONS.**—The Comptroller General shall develop recommendations regarding the development and implementation of strategies to meet the unique educational needs of the students described in subsection (a).

(e) **REPORT.**—

(1) **IN GENERAL.**—The Comptroller General shall prepare a report regarding the matters studied, the information collected, and the recommendations developed under this section.

(2) **DISTRIBUTION.**—The Comptroller General shall distribute the report described in paragraph (1) to each local educational agency and State educational agency in the United States, the Secretary, and Congress.

(f) **FUNDING.**—The Secretary shall make available to the Comptroller General, from any funds available to the Secretary for salaries and expenses at the Department of Education, such sums as the Comptroller General determines necessary to carry out this section.

SEC. 702. TEACHER TRAINING.

(a) **FINDINGS.**—Congress finds that too often inexperienced elementary school and secondary school teachers or teachers with low levels of education are found in schools predominately serving low-income students.

(b) **STUDY.**—The Comptroller General shall conduct a study to determine whether requiring teacher training in a specific subject matter or at least a minor degree in a subject matter (such as mathematics, science, or English results in improved student performance.

SEC. 703. PUTTING THE BEST TEACHERS IN THE CLASSROOM.

It is the sense of the Senate that—

(1) the individual States should evaluate their teachers on the basis of demonstrated ability, including tests of subject matter knowledge, teaching knowledge, and teaching skill;

(2) States in conjunction with the various local education agencies should develop their own methods of testing their teachers and other instructional staff with respect to the specific subjects taught by the teachers and staff, and should administer the test every 4 years to individual teachers;

(3) each local educational agency should give serious consideration to using a portion of the funds made available under section 101 to develop and implement a method for evaluating each individual teacher’s ability to provide the appropriate instruction in the classroom; and

(4) each local educational agency is encouraged to give consideration to providing monetary rewards to teachers by developing a compensation system that supports teachers who become increasingly expert in a subject area, are proficient in meeting the needs of students and schools, and demonstrate high levels of performance measured against professional teaching standards, and that will encourage teachers to continue to learn needed skills and broaden the teachers’ expertise, thereby enhancing education for all students.

TITLE VIII—EMPOWERING STUDENTS

SEC. 801. EMPOWERING STUDENTS.

The Secretary, not later than October 1, 2004, shall gradually reduce the sum of the costs for employees and administrative expenses at the Department of Education as of the date of enactment of this Act incremen-

tally each year until the sum of the costs for employees and administrative costs are reduced by 35 percent.

ADDITIONAL COSPONSORS

S. 98

At the request of Mr. MCCAIN, the names of the Senator from Arkansas (Mr. HUTCHINSON), the Senator from Nebraska (Mr. KERREY), and the Senator from Mississippi (Mr. COCHRAN) were added as cosponsors of S. 98, a bill to authorize appropriations for the Surface Transportation Board for fiscal years 1999, 2000, 2001, and 2002, and for other purposes.

S. 288

At the request of Mr. JEFFORDS, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 288, a bill to amend the Internal Revenue Code of 1986 to exclude from income certain amounts received under the National Health Service Corps Scholarship Program and F. Edward Hebert Armed Forces Health Professions Scholarship and Financial Assistance Program.

S. 296

At the request of Mr. FRIST, the names of the Senator from Pennsylvania (Mr. SANTORUM) and the Senator from Idaho (Mr. CRAPO) were added as cosponsors of S. 296, a bill to provide for continuation of the Federal research investment in a fiscally sustainable way, and for other purposes.

S. 322

At the request of Mr. CAMPBELL, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. 322, a bill to amend title 4, United States Code, to add the Martin Luther King Jr. holiday to the list of days on which the flag should especially be displayed.

S. 335

At the request of Ms. COLLINS, the name of the Senator from North Carolina (Mr. HELMS) was added as a cosponsor of S. 335, a bill to amend chapter 30 of title 39, United States Code, to provide for the nonmailability of certain deceptive matter relating to games of chance, administrative procedures, orders, and civil penalties relating to such matter, and for other purposes.

S. 364

At the request of Mr. BOND, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 364, a bill to improve certain loan programs of the Small Business Administration, and for other purposes.

S. 368

At the request of Mr. COCHRAN, the name of the Senator from Colorado (Mr. CAMPBELL) was added as a cosponsor of S. 368, a bill to authorize the minting and issuance of a commemorative coin in honor of the founding of Biloxi, Mississippi.

S. 376

At the request of Mr. BURNS, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 376, a bill to amend the Communications Satellite Act of 1962 to promote competition and privatization in satellite communications, and for other purposes.

S. 427

At the request of Mr. ABRAHAM, the name of the Senator from Kentucky (Mr. BUNNING) was added as a cosponsor of S. 427, a bill to improve congressional deliberation on proposed Federal private sector mandates, and for other purposes.

S. 428

At the request of Mrs. MURRAY, her name was added as a cosponsor of S. 428, a bill to amend the Agricultural Market Transition Act to ensure that producers of all classes of soft white wheat (including club wheat) are permitted to repay marketing assistance loans, or receive loan deficiency payments, for the wheat at the same rate.

S. 429

At the request of Mr. DURBIN, the name of the Senator from New York (Mr. MOYNIHAN) 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. 445

At the request of Mr. JEFFORDS, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. 445, a bill to amend title XVIII of the Social Security Act to require the Secretary of Veterans Affairs and the Secretary of Health and Human Services to carry out a demonstration project to provide the Department of Veterans Affairs with medicare reimbursement for medicare healthcare services provided to certain medicare-eligible veterans.

S. 446

At the request of Mrs. BOXER, the name of the Senator from Maryland (Mr. SARBANES) was added as a cosponsor of S. 446, a bill to provide for the permanent protection of the resources of the United States in the year 2000 and beyond.

S. 459

At the request of Mrs. MURRAY, her name was added as a cosponsor of S. 459, a bill to amend the Internal Revenue Code of 1986 to increase the State ceiling on private activity bonds.

At the request of Mr. BREAUX, the names of the Senator from Maine (Ms. SNOWE), the Senator from Idaho (Mr. CRAPO), and the Senator from Idaho

(Mr. CRAIG) were added as cosponsors of S. 459, supra.

S. 472

At the request of Mr. GRASSLEY, the name of the Senator from New Jersey (Mr. TORRICELLI) was added as a cosponsor of S. 472, a bill to amend title XVIII of the Social Security Act to provide certain medicare beneficiaries with an exemption to the financial limitations imposed on physical, speech-language pathology, and occupational therapy services under part B of the medicare program, and for other purposes.

S. 531

At the request of Mr. ABRAHAM, the name of the Senator from Montana (Mr. BURNS) was added as a cosponsor of S. 531, a bill to authorize the President to award a gold medal on behalf of the Congress to Rosa Parks in recognition of her contributions to the Nation.

S. 595

At the request of Mr. DOMENICI, the name of the Senator from Louisiana (Ms. LANDRIEU) was added as a cosponsor of S. 595, a bill to amend the Internal Revenue Code of 1986 to establish a graduated response to shrinking domestic oil and gas production and surging foreign oil imports, and for other purposes.

S. 597

At the request of Mr. SMITH, the name of the Senator from Idaho (Mr. CRAIG) was added as a cosponsor of S. 597, a bill to amend section 922 of chapter 44 of title 28, United States Code, to protect the right of citizens under the Second Amendment to the Constitution of the United States.

S. 608

At the request of Mr. MURKOWSKI, the name of the Senator from Mississippi (Mr. LOTT) was added as a cosponsor of S. 608, a bill to amend the Nuclear Waste Policy Act of 1982.

SENATE RESOLUTION 33

At the request of Mr. MCCAIN, the names of the Senator from North Dakota (Mr. DORGAN), the Senator from Mississippi (Mr. COCHRAN), the Senator from Idaho (Mr. CRAPO), the Senator from Nebraska (Mr. HAGEL), the Senator from Vermont (Mr. JEFFORDS), the Senator from Maine (Ms. COLLINS), the Senator from Texas (Mr. GRAMM), and the Senator from South Dakota (Mr. DASCHLE) were added as cosponsors of Senate Resolution 33, a resolution designating May 1999 as "National Military Appreciation Month."

SENATE RESOLUTION 54

At the request of Mr. FEINGOLD, the name of the Senator from New Jersey (Mr. TORRICELLI) was added as a cosponsor of Senate Resolution 54, a resolution condemning the escalating violence, the gross violation of human rights and attacks against civilians, and the attempt to overthrow a democratically elected government in Sierra Leone.

SENATE RESOLUTION 68

At the request of Mrs. BOXER, the names of the Senator from West Virginia (Mr. ROCKEFELLER), the Senator from Nevada (Mr. REID), the Senator from Louisiana (Ms. LANDRIEU), the Senator from Minnesota (Mr. WELLSTONE), the Senator from Arkansas (Mrs. LINCOLN), and the Senator from Illinois (Mr. DURBIN) were added as cosponsors of Senate Resolution 68, a resolution expressing the sense of the Senate regarding the treatment of women and girls by the Taliban in Afghanistan.

SENATE RESOLUTION 69—TO PROHIBIT THE CONSIDERATION OF RETROACTIVE TAX INCREASES IN THE SENATE

Mr. COVERDELL (for himself, Mr. HAGEL, Mrs. HUTCHISON, Mr. KYL, Mr. INHOFE, and Mr. GRASSLEY) submitted the following resolution; which was referred to the Committee on Rules and Administration:

S. RES. 69

Resolved,

SECTION 1. RULE OF THE SENATE PROHIBITING CONSIDERATION OF RETROACTIVE TAX INCREASES.

(a) IN GENERAL.—It shall not be in order in the Senate to consider any bill, joint resolution, amendment, motion, or conference report, that includes a retroactive Federal income tax rate increase.

(b) DEFINITION.—In this resolution—

(1) the term "Federal income tax rate increase" means any amendment to subsection (a), (b), (c), (d), or (e) of section 1, or to section 11(b) or 55(b), of the Internal Revenue Code of 1986, that imposes a new percentage as a rate of tax and thereby increases the amount of tax imposed by any such section; and

(2) a Federal income tax rate increase is retroactive if it applies to a period beginning prior to the enactment of the provision.

(c) SUPERMAJORITY WAIVER.—

(1) WAIVER.—The point of order in subsection (a) may be waived or suspended only by the affirmative vote of three-fifths of the Members, duly chosen and sworn.

(2) APPEALS.—An affirmative vote of three-fifths of the Members, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

(d) EFFECTIVE DATE.—This resolution takes effect on January 1, 1999.

SENATE RESOLUTION 70—TO AUTHORIZE REPRESENTATION OF SENATE AND MEMBERS OF THE SENATE

Mr. LOTT (for himself and Mr. DASCHLE) submitted the following resolution; which was considered and agreed to:

S. RES. 70

Whereas, in the case of *James E. Pietrangelo, II v. United States Senate, et al.*, Case No. 1:99-CV-323, pending in the United States District Court for the Northern District of Ohio, the plaintiff has named the United States Senate and all Members of the Senate as defendants;