Mr. President, I ask unanimous consent that additional material be printed in the RECORD.

There being no objection, the additional material ordered to be printed in the RECORD, as follows:

### STATESMENT ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. HAGEL:

**S. 1412.** A bill to protect the property rights guaranteed by the fifth amendment to the Constitution by requiring Federal agencies to prepare private property taking impact analyses and by allowing expanded access to Federal courts; to the Committee on Governmental Affairs.

Mr. HAGEL. Mr. President, America’s property owners are increasingly pressured by more and more burdensome government regulations and restrictions. Federal agencies should comply with state and local laws on property rights, and ensure that our Nation’s policies are implemented with minimal impact on property owners. Today, I am reintroducing legislation that would help enforce the U.S. Constitution’s guarantee of private property rights.

The Private Property Rights Act would help protect land owners in two ways. First, the bill would require the Federal Government to conduct an economic impact analysis prior to taking any action that would inhibit or restrict the use of private property. For the first time, the government would be forced to determine in advance how its actions will impact the property owner.

Second, when government does take private property or restricts land use, the bill would allow landowners to plead their case in a Federal District Court instead of forcing them to the U.S. Court of Federal Claims. This Court instead of forcing them to the Federal District Court in their state—instead of federal agencies whose actions result in increased impact that federal regulations have on property rights guaranteed by the Constitution—in courts from coast to coast—whose decisions are final and enforceable.

The bill would help protect property rights in two ways. First, it would require Federal agencies to conduct an economic impact analysis prior to taking any action that would inhibit or restrict the use of private property. For the first time, the government would be forced to determine in advance how its actions will impact the property owner.

Second, when government does take private property or restricts land use, the bill would allow landowners to plead their case in a Federal District Court instead of forcing them to the U.S. Court of Federal Claims. This means property owners could appeal any Federal taking of their property in their home state, rather than Washington, D.C.

This bill has the endorsement of the Nebraska Cattlemen, the Nebraska Farm Bureau, and the Defenders of Property Rights. Their letters of support are being submitted for the RECORD.

The Private Property Rights Act is common sense legislation that will return some justice to the system by reining in regulatory agencies, as well as giving the property owner a voice in the process. This is the fair thing to do. This is the right thing to do.
will impose reasonable restraints on governmental agencies that will add a measure of calculable seriousness to their decisions to destroy private property. Finally, we are encouraged to note that your bill would dramatically increase the forums available to private property owners who seek redress when their property rights are diminished or taken.

In short, Defenders of Property Rights is delighted to register its support for your proposed legislation. The fundamental importance of property rights is one of the animating features of our form of government. Moreover, we are enormously encouraged by your leadership on this important issue. We look forward to working with you on this valuable piece of legislation.

Yours truly,

NANCIE G. MARZULLA,
President.

By Mr. LUGAR (for himself and Mr. HARKIN):

S. 1413. A bill to amend the Consolidated Farm and Rural Development Act to permit borrowers and grantees to use certain rural development loans and grants for other purposes under certain circumstances; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. LUGAR. Mr. President, I rise to introduce legislation amending the Consolidated Farm and Rural Development Act to allow the Secretary of Agriculture to approve a change in the rural development purpose for previously awarded grants and loans under the Con Act. A change in purpose could be requested only for property acquired with such funds, or for the proceeds from sale of property acquired with such funds.

This measure would not require the Secretary to approve requests. Under the bill, a community could request the Secretary to approve a change in the rural development purpose for previously awarded grants and loans to another rural development purpose authorized under the Con Act. A change in purpose would retain its financial interest in any property used for the new purpose. The beneficiary of such a change would not reap any financial windfall from such a change at the expense of the Federal government. The Federal government would retain its financial interest in any property used for the new purpose approved by the Secretary.

We all know how the needs of communities change over time due to economic development and demographic change. This measure allows the Secretary to be fair and reasonable in considering requests by communities to alter the original purpose of a grant or loan. The Secretary to be fair and reasonable in considering requests by communities to alter the original purpose of a grant or loan in response to such changes. I am hopeful my colleagues will join me in supporting this legislation.

By Mr. CRAIG:

S. 1414. A bill to provide incentives for States to establish and administer periodic testing and merit pay programs for elementary school and secondary school teachers, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. CRAIG. Mr. President, I rise today to introduce the Parent and Teacher Achievement Act of 2001. We spent much of the spring debating the role the Federal government should play in education, and in the end we passed a bill which gives a lot of money to the education establishment. Now, however, it is time to work on a policy that addresses what we can do for parents and teachers who make a lot of money so they can start improving education from the ground up.

This bill has many important provisions, but the most important provision is the tax credit for parents and relatives to use for education expenses. They can use this credit for expenses they incur when they spend money on their children’s education, such as school supplies, computers, private tutors, or other such expenses. This credit can also be used by parents who home school as well as to help offset tuition at private schools. This is not a voucher program nor is it a government subsidy for private schools. This tax credit is simply the Federal Government recognizing that parents know best how to educate their children. As education researcher Andrew Coulson has said, “... parents have consistently made better education choices for their own children than state-appointed experts have made on their behalf.”

The idea of the type of tax credit contained in this bill has been picking up steam recently, and many think tanks, such as the Cato Institute, the Mackinac Center, and the Buckeye Institute, have issued reports on tuition tax credits which clearly illustrate their benefits. A tax credit of this type has also begun to be enacted in the real world. Arizona has had an education tax credit for a few years, and it has proven to be remarkably successful. The Canadian province of Ontario also recently enacted a tax credit of this type.

Of course, a tax credit is only available to people who pay taxes, but my bill also benefits low income individuals. To address the needs of these people, I have included a provision in this bill which would give individuals or corporations a tax credit when they donate money to organizations which give scholarships to lower income students. This would allow funds to go to private organizations so they award scholarships, while avoiding any church/state entanglements which concern so many who oppose vouchers. The state of Arizona has had success with this program, too.

Another important tax component contained in this bill allows teachers to take a credit for money spent on school supplies for their students. Nobody goes into teaching to get rich; they do it because they recognize their job is one of the most important that we have for our youth for the future. And though teachers do not receive lavish salaries, many of them spend considerable sums
for school supplies for their students. It is only fair that the Federal Government should not tax this money. The bill also contains a provision that would allow teachers and other school staff a tax deduction for expenses they incur while improving their education or job skills. Our teachers need to be the best trained teachers in the world, and we should encourage this all we can.

The final section of this bill would empower teachers by allowing the Secretary of Education to give grants to States and school districts which set up merit pay systems in schools and implement teacher testing programs, as long as those states also have a continuing education requirement as part of their teacher certification process. It also has a provision which clarifies any Department of Education regulations and says that federal funds can be used for merit pay systems and for teacher testing programs. If States and school districts find the need to use their funds for these programs, the Federal Government should not tie them up in red tape and prevent them from meeting their needs as they see them. We all know that local educators have a much better view of the needs they encounter, and we in Washington should give them as much freedom as possible to meet those needs.

By enacting this bill, the U.S. Senate will be making a firm commitment to helping parents and teachers achieve education success. Parents in this country need to have as much freedom as possible to choose the ways in which their children will be educated, and this bill is a modest step in that direction. To complement the efforts of parents, though, we need to have teachers who are the most qualified and the most able to meet the needs of the children parents send to them every day. Encouraging states to implement merit pay and teacher testing, and allowing teachers to have a credit for their educational expenses, will go a long way towards making this a reality.

I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1414
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.

SEC. 1. SHORT TITLE.
This Act may be cited as the "Parent and Teacher Achievement Act of 2001."
Mr. HATCH. Mr. President, I rise today to take the lead in introducing legislation designed to clarify and enhance the charitable contribution tax deduction for donations of excess book inventory for educational purposes. I am pleased to be joined in this effort by my good friends Senators Baucus and Dodd. This proposal would simplify a complex area of the current law and eliminate significant roadblocks that now stand in the way of corporations with excess book inventory to donating those books to schools, libraries, and literacy programs, where they are so much needed.

Unfortunately, our current tax law contains a major flaw when it comes to the donation of books that are excess inventory for publishers or booksellers. The tax benefits for donating such books to schools or libraries are often no greater than those of sending the books to the landfill. And, since it is generally cheaper and faster for a company to simply send the books to the dump, rather than going through the trouble and cost of finding donees, and of packaging, storing, and shipping the books, it often ends up being more cost effective and easier for companies to truck the books to a landfill or recovery center.

While there are provisions in the current law where a larger deduction is available for the donation of excess books, many companies have found that the complexity and uncertainty of dealing with the requirements, regulations, and possible Internal Revenue Service challenges of the higher deduction serve as a real disincentive to making a contribution.

This is a sad situation, when one considers that many, if not most, of these books would be warmly welcomed by schools, libraries, and literacy programs.

The heart of the problem is that under the current law, the higher deduction requires that the donated books be used only for the care of the needy, the sick, or infants. This requirement makes it difficult for donors to qualify either personally or through charitable organizations. The tax code frequently prohibits libraries and adult literacy programs from receiving such deductions. This is because these schools, libraries, and literacy programs often serve those who are not needy or are over the age of 18. Further complicating the issue, the valuation of donated book inventory has been the subject of ongoing disputes between taxpayers and the IRS. The tax code should not contain obstacles that provide disincentives to charitable donations of books that can enhance learning.

Mr. President, I rise today to take the lead in introducing legislation designed to clarify and enhance the charitable contribution tax deduction for donations of excess book inventory for educational purposes.
expansion of seeking out qualified donees and making the contributions. My home State of Utah, like the rest of the Nation, has a problem with illiteracy. For this reason, I am introducing to the National Institute for Literacy, between 21 and 25 percent of the adult population of the United States, about 44 million people, are only at Level 1 literacy, meaning they can read a little but not well enough to apply for a job, fill out a food label, or read a simple story to a child. Another 25 to 28 percent of the adult population, or between 45 and 50 million people, are estimated to be at Level 2 literacy, meaning they can usually perform more complex tasks such as comparing, contrasting, or integrating pieces of information but usually not higher level reading and problem-solving skills. Literacy experts tell us that adults with skills at Levels 1 and 2 lack a sufficient foundation of basic skills to function successfully in our society.

While this bill is not a cure-all for the tragedy of illiteracy, it will increase access to books, both for adults and for children. Our tax code should not encourage the destruction of perfectly good books while schools, libraries, and literacy programs go begging for them.

The Senate is already on record in unanimous support of this bill. During the floor debate on the Economic Growth and Tax Relief Reconciliation Act of 2001, I offered this proposal as an amendment, which was accepted without opposition. Unfortunately, the provision was dropped in the conference with the House.

The Joint Committee on Taxation estimates this provision to decrease revenues to the Treasury by $246 million over a ten year period. This estimate helps demonstrate the extent of the value of the books that are currently being discarded that could be utilized to help America’s adults and children.

I hope our colleagues will join us in supporting this bill. It is wrong for our tax code to encourage book publishers to send books to the landfill instead of to the library. Let’s correct this problem.

I ask unanimous consent that the text of the bill be printed in the RECORD.

Then, with no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1415
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that:

SECTION 1. CONTRIBUTIONS OF BOOK INVENTORY FOR EDUCATIONAL PURPOSES.

(a) In General.—Section 170(e)(3) of the Internal Revenue Code of 1986 (relating to certain contributions of ordinary income and capital gain property) is amended by adding at the end the following new subparagraph:

“(D) Special rule for contributions of book inventory for educational purposes—

“(i) Contributions of book inventory.—In determining whether a qualified book contribution is a qualified contribution, paragraph (A) shall be applied without regard to whether or not—

“(I) the donee is an organization described in the matter preceding clause (i) of subparagraph (A), and

“(II) the property is to be used by the donee solely for the care of the ill, the needy, or infants.

“(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made after the date of the enactment of this Act.

Mr. DODD. Mr. President, I rise with my colleagues Senator HATCH and Senator BAUCUS to introduce a measure to encourage book publishers to donate excess inventory to schools, libraries, and literacy programs.

Currently, because of the Tax Code’s treatment of such donations, and the cost of shipping books to schools and libraries, often it is more economical for publishers to destroy books than to donate them. That is as shocking as it is unacceptable.

Both the House and Senate versions of the education bills that currently are in conference authorize nearly $1 billion dollars for grants to State and local educational agencies for pre-kindergarten reading or reading programs for children from pre-kindergarten through 3rd grade. I think it goes without saying that programs to teach kids to read won’t work unless they can provide kids with access to books. You can’t learn to read if you don’t have anything to read.

That is why measures such as this, and the provision in the Senate’s education bill to help school libraries acquire up-to-date books and to remain open for longer hours, are essential to the success of the reading programs in both bills. This provision will increase children’s access to books, introduce them to whole new worlds of knowledge, and enable them to read more at school, in libraries, and at home.

This is important, because in a recent study of 15 countries, the United States was 12th in the percentage of 13-year-olds who read for fun. Of course, reading for fun is good for its own sake, but it also is an important indicator of academic achievement. For example, students who read on their own do better on both math and reading tests.

So, I believe that this provision is exactly the sort of good bipartisan tax and public policy that we ought to be promoting in the Senate, and I ask my colleagues to join Senators HATCH, BAUCUS, and myself in supporting this bill.

STATEMENTS ON SUBMITTED RESOLUTIONS

SENATE RESOLUTION 158—HONORING THE ACCOMPLISHMENTS AND UNFAILING SPIRIT OF WOMEN IN THE 20TH CENTURY

Mr. CLELAND (for himself, Mrs. CLINTON, Mr. COCHRAN, and Mrs. MURRAY) submitted the following resolution; which was referred to the Committee on the Judiciary:

Whereas women should be celebrated for the unparalleled strides made during the 20th century in education, professional careers, legal rights, politics, military service, religion, sports, and leisure;

Whereas at the dawn of the 20th century, women in the United States were denied their constitutional right to equal protection of the law, including the right to vote;

Whereas the women’s suffrage movement, the largest grassroots political movement in the Nation’s history, involved approximately 2,000,000 women and took more than 70 years of petitions, referenda, speeches, national and State campaigns, demonstrations, arrests, and hunger strikes;

Whereas women won the right to vote throughout the United States with the ratification of the 19th amendment to the Constitution in 1920, and by the end of the century women were voting in larger numbers than men in some national elections;

Whereas women represent an increasing percentage of the population awarded college degrees;

Whereas women are increasingly owning businesses and working to narrow the pay gap between women and men;

Whereas in World War II, women were only allowed to serve in the Army as nurses, and approximately 10,000 of the 30,000 women that served in World War I served as volunteers, with no pay and no benefits;

Whereas during the 20th century, women served the Nation proudly and capably in the Armed Forces, including duty in World War I, World War II, Korea, Vietnam, Panama, Libya, the Persian Gulf, Bosnia, Kosovo, and in support roles during all of these conflicts;

Whereas women now serve in all ranks and branches of the Armed Forces as pilots, intelligence specialists, drill instructors, specialists, technicians, soldiers, airmen, and Marines on the battlefields, and as sailors aboard Navy and Coast Guard ships at sea;

Whereas the 20th century saw women in new roles as justices on the Supreme Court, members of the President’s Executive Cabinet, and Members of Congress;

Whereas women’s contributions have become invaluable as Federal, State, and local legislators, Governors, judges, Cabinet officers, county commissioners, mayors, city council members, and directors of Federal, State, and local agencies;

Whereas women made significant strides in the 20th century, yet as we enter the 21st century women continue to face inequality; and

Whereas women are disparately excluded from health care research, clinical trials, and treatment;