

in the United States, including the most demanding reporting requirements for transactions and suspicious activities and computerized bookmaking systems that document every wager received, every win paid out, the results of each sporting event and every change in odds; and

Whereas, Legal wagers with the sports books regulated by this state, which amount to approximately \$2.5 billion each year, are dwarfed by the amount of illegal sports wagers in this country, which are estimated by some sources to exceed \$350 billion each year; and

Whereas, There have been no reports of student bookmakers on any college campus in this state contributing to the flood of illegal sports wagers; and

Whereas, There have been efforts in Congress that seek to take away from the State of Nevada the constitutionally derived authority recognized by the Professional and Amateur Sports Protection Act with respect to wagering on college sports conducted within the State of Nevada; and

Whereas, The repeal of that exemption would have an adverse effect on the economy of this state and the jobs of a number of its residents, would deprive this country of a vital defense against illegal sports wagering and would lead to an increase in illegal sports wagering; now, therefore, be it

Resolved by the Assembly and Senate of the State of Nevada, Jointly, That the Nevada Legislature hereby urges Congress to refrain from enacting any measure that would repeal the ability of the State of Nevada to license and regulate sports wagering in its current form, thereby inflicting damage upon both the State of Nevada and the national fight against illegal gambling; and be it further

Resolved, That the Nevada Legislature hereby urges Congress to enact the National Collegiate and Amateur Athletic Protection Act of 2001, sponsored by United States Senators John Ensign and Harry Reid and United States Representatives James Gibbons and Shelley Berkley and others, thereby enhancing the ability of the nation to identify and address illegal wagering on college sports; and be it further

Resolved, That the Chief Clerk of the Assembly prepare and transmit a copy of this resolution to the Vice President of the United States as the presiding officer of the Senate, the Speaker of the House of Representatives and each member of the Nevada Congressional Delegation; and be it further

Resolved, That this resolution becomes effective upon passage.

POM-32. A resolution adopted by the Senate of the Legislature of the State of Mississippi relative to the Federal Unified Gift and Estate Tax; to the Committee on Finance.

SENATE RESOLUTION No. 15

Whereas, the Federal Unified Gift and Estate Tax generates a minimal amount of federal revenue, especially considering the high cost of collection and compliance and, in fact, has been shown to decrease those federal revenues from what they might otherwise have been; and

Whereas, this "Death Tax" has been identified as destructive to job opportunity and expansion, especially to family farmers; and

Whereas, this "Death Tax" causes severe hardship to growing family businesses and family farming operations, often to the point of partial or complete forced liquidation, thereby depriving state and local governments of an important ongoing source of revenue; and

Whereas, critical state and local leadership assets are unnecessarily destroyed and forever lost to the future detriment of the community through relocation or liquidation; and

Whereas, local and state schools, churches and numerous other charitable activities would greatly benefit from the increased employment and continued family business leadership: Now, therefore, be it

Resolved by the Senate of the State of Mississippi, That we do hereby request that the Congress of the United States repeal the Federal Unified Gift and Estate tax effective immediately; and be it further

Resolved, That the Secretary of the Senate transmit certified copies of this resolution to the President of the United States, the Speaker of the United States House of Representatives, to the President of the United States Senate, to the Secretary of the Treasury of the United States and to each member of the Mississippi delegation of the United States Congress.

POM-33. A resolution adopted by the Senate of the Legislature of the State of Kansas relative to Gulf War illness; to the Committee on Veterans' Affairs.

SENATE RESOLUTION No. 1824

Whereas, Nearly 700,000 members of the United States armed forces, including 7,500 Kansans, deployed to the Persian Gulf region during 1990 and 1991 to participate in Operation Desert Shield and Operation Desert Storm to liberate Kuwait; and

Whereas, These Gulf War veterans have been, and continue to be, afflicted by an abnormally high rate of unexplained health problems. To date federal research efforts have not identified the prevalence, patterns, causes or treatments for illnesses suffered by Gulf War veterans. Yet thousands of our veterans continue to suffer from a variety of chronic symptoms, and

Whereas, The Kansas Persian Gulf War Veterans Health Initiative, a project of the Kansas Commission on Veterans Affairs, primarily through the efforts of Dr. Lea Steele, has completed a scientific study of 2,000 Kansas Gulf War veterans with the results being published in the American Journal of Epidemiology. The findings of this study indicate that: Kansas Gulf War veterans have significantly more health problems than veterans who served in other areas and that these conditions may have been caused by multiple factors; and

Whereas, While it has been established that Gulf War veterans suffer from an abnormally high rate of unexplained health problems, the cause or causes of these varied conditions have not been determined, and the system for providing care and treatment of these veterans has been inadequate or non-responsive to the conditions presented; and

Whereas, Gulf War illness has had a severe negative impact on the physical and emotional well-being of Gulf War veterans, and has affected their ability to work, yet adequate compensation for these conditions has not been received by these veterans; and

Whereas, Service connected illnesses have not been addressed adequately for veterans of past wars and conflicts: Now, therefore, be it

Resolved, by the Senate of the State of Kansas: That we memorialize the President and the Congress of the United States to provide funding for Gulf War illness research independent of that administered by the United States Departments of Defense and Veterans Affairs; and to establish a process of independent review of federal policies and

programs associated with Gulf War illness research, benefits, and health care; and

Be it further resolved: That we urge further assistance to veterans afflicted with Gulf War illness, whether by the Department of Defense, Department of Veterans Affairs or another designated organization, to provide badly needed health care, vocational assistance and disability compensation; and that there be public service announcements informing veterans across the nation of the findings of this research and informing the veterans of the programs that are available to help them; and be it further

Resolved: That the Secretary of the Senate be directed to provide an enrolled copy of this resolution to the President of the United States, the Vice-President of the United States, the Speaker of the United States House of Representatives, the Secretary of Defense, the Secretary of Veterans Affairs, and to each member of the Kansas Congressional delegation; to the Governor of the State of Kansas, the Secretary of Health and Environment, the Secretary of Human Resources, and the Chairman of the Kansas Commission on Veterans Affairs; and to the National and State Commanders of the American Legion, the Veterans of Foreign Wars and the Disabled American Veterans, National Retired Officers Association, National Retired Enlisted Association and the National Order of the Purple Heart.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. McCONNELL, from the Committee on Rules and Administration:

Report to accompany S. Res. 54. A resolution authorizing expenditures by the committees of the Senate for the periods March 1, 2001, through September 30, 2001, October 1, 2001, through September 30, 2002, and October 1, 2002, through February 28, 2003 (Rept. No. 107-14).

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. GRAMM (for himself, Mr. GRAHAM, and Mrs. HUTCHISON):

S. 797. A bill to amend the Internal Revenue Code of 1986 to provide equitable treatment for associations which prepare for or mitigate the effects of natural disasters; to the Committee on Finance.

By Mr. LIEBERMAN:

S. 798. A bill to amend the Internal Revenue Code of 1986 to allow small business employers certain credits against income tax, and for other purposes; to the Committee on Finance.

By Mr. DURBIN (for himself, Mr. VOINOVICH, Mr. CLELAND, Mr. KERRY, Mr. REID, Mr. FEINGOLD, and Ms. MIKULSKI):

S. 799. A bill to prohibit the use of racial and other discriminatory profiling in connection with searches and detentions of individuals by the United States Customs Service personnel, and for other purposes; to the Committee on Finance.

By Mrs. FEINSTEIN:

S. 800. A bill to provide for post conviction DNA testing, to establish a competent counsel grant program, and for other purpose; to the Committee on the Judiciary.

By Mr. JEFFORDS (for himself, Mr. CONRAD, Mr. MURKOWSKI, Mr. HATCH, and Mr. BREAUX):

S. 801. A bill to amend the Internal Revenue Code of 1986 to repeal the limitation on the use of foreign tax credits under the alternative minimum tax; to the Committee on Finance.

By Mr. BINGAMAN:

S. 802. A bill to assist low income taxpayers in preparing and filing their tax returns and to protect taxpayers from unscrupulous refund anticipation loan providers, and for other purposes; to the Committee on Finance.

ADDITIONAL COSPONSORS

S. 82

At the request of Mr. LUGAR, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 82, a bill to repeal the Federal estate and gift taxes and the tax on generation-skipping transfers.

S. 83

At the request of Mr. LUGAR, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 83, a bill to phase-out and repeal the Federal estate and gift taxes and the tax on generation-skipping transfers.

S. 84

At the request of Mr. LUGAR, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 84, a bill to increase the unified estate and gift taxes and the tax credit to exempt small businesses and farmers from estate taxes.

S. 85

At the request of Mr. LUGAR, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 85, a bill to amend the Internal Revenue Code of 1986 to increase the gift tax exclusion to \$25,000.

S. 99

At the request of Mr. KOHL, the names of the Senator from Georgia (Mr. MILLER) and the Senator from Missouri (Mrs. CARNAHAN) were added as cosponsors of S. 99, a bill to amend the Internal Revenue Code of 1986 to provide a credit against tax for employers who provide child care assistance for dependents of their employees, and for other purposes.

S. 121

At the request of Mrs. FEINSTEIN, the name of the Senator from Rhode Island (Mr. CHAFEE) was added as a cosponsor of S. 121, a bill to establish an Office of Children's Services within the Department of Justice to coordinate and implement Government actions involving unaccompanied alien children, and for other purposes.

S. 133

At the request of Mr. BAUCUS, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S. 133, a bill to amend the Internal Revenue Code of 1986 to make permanent

the exclusion for employer-provided educational assistance programs, and for other purposes.

S. 149

At the request of Mr. ENZI, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 149, a bill to provide authority to control exports, and for other purposes.

S. 177

At the request of Mr. AKAKA, the name of the Senator from Nevada (Mr. REID) was added as a cosponsor of S. 177, a bill to amend the provisions of title 39, United States Code, relating to the manner in which pay policies and schedules and fringe benefit programs for postmasters are established.

S. 206

At the request of Mr. SHELBY, the name of the Senator from Oklahoma (Mr. NICKLES) was added as a cosponsor of S. 206, a bill to repeal the Public Utility Holding Company Act of 1935, to enact the Public Utility Holding Company Act of 2001, and for other purposes.

S. 291

At the request of Mr. THOMPSON, the name of the Senator from Georgia (Mr. MILLER) was added as a cosponsor of S. 291, a bill to amend the Internal Revenue Code of 1986 to allow a deduction for State and local sales taxes in lieu of State and local income taxes and to allow the State and local income tax deduction against the alternative minimum tax.

S. 326

At the request of Ms. COLLINS, the name of the Senator from Minnesota (Mr. WELLSTONE) was added as a cosponsor of S. 326, a bill to amend title XVIII of the Social Security Act to eliminate the 15 percent reduction in payment rates under the prospective payment system for home health services and to permanently increase payments for such services that are furnished in rural areas.

S. 333

At the request of Mr. LUGAR, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 333, a bill to provide tax and regulatory relief for farmers and to improve the competitiveness of American agricultural commodities and products in global markets.

S. 389

At the request of Mr. MURKOWSKI, the name of the Senator from Texas (Mrs. HUTCHISON) was added as a cosponsor of S. 389, a bill to protect the energy and security of the United States and decrease America's dependency on foreign oil sources to 50% by the year 2011 by enhancing the use of renewable energy resources conserving energy resources, improving energy efficiencies, and increasing domestic energy supplies; improve environmental quality by reducing emissions of air pollutants and greenhouse gases; mitigate the ef-

fect of increases in energy prices on the American consumer, including the poor and the elderly; and for other purposes.

S. 452

At the request of Mr. MURKOWSKI, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 452, a bill to amend title XVIII of the Social Security Act to ensure that the Secretary of Health and Human Services provides appropriate guidance to physicians, providers of services, and ambulance providers that are attempting to properly submit claims under the medicare program to ensure that the Secretary does not target inadvertent billing errors.

S. 472

At the request of Mr. DOMENICI, the name of the Senator from Missouri (Mr. BOND) was added as a cosponsor of S. 472, a bill to ensure that nuclear energy continues to contribute to the supply of electricity in the United States.

S. 500

At the request of Mr. BURNS, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 500, a bill to amend the Communications Act of 1934 in order to require the Federal Communications Commission to fulfill the sufficient universal service support requirements for high cost areas, and for other purposes.

S. 543

At the request of Mr. DOMENICI, the name of the Senator from Iowa (Mr. HARKIN) was added as a cosponsor of S. 543, a bill to provide for equal coverage of mental health benefits with respect to health insurance coverage unless comparable limitations are imposed on medical and surgical benefits.

S. 592

At the request of Mr. SANTORUM, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. 592, a bill to amend the Internal Revenue Code of 1986 to create Individual Development Accounts, and for other purposes.

S. 627

At the request of Mr. GRASSLEY, the names of the Senator from Maine (Ms. COLLINS) and the Senator from Arkansas (Mrs. LINCOLN) were added as cosponsors of S. 627, a bill to amend the Internal Revenue Code of 1986 to allow individuals a deduction for qualified long-term care insurance premiums, use of such insurance under cafeteria plans and flexible spending arrangements, and a credit for individuals with long-term care needs.

S. 706

At the request of Mr. KERRY, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. 706, a bill to amend the Social Security Act to establish programs to alleviate the nursing profession shortage, and for other purposes.