

“(c) DENIAL OF DOUBLE BENEFIT.—

“(1) IN GENERAL.—No other deduction or credit shall be allowed under this chapter for any amount taken into account for which a deduction is allowed under this section.

“(2) COORDINATION WITH EXCLUSIONS.—A deduction shall be allowed under subsection (a) for qualified expenses only to the extent the amount of such expenses exceeds the amount excludable under section 135, 529(c)(1), or 530(d)(2) for the taxable year.

“(d) TERMINATION.—This section shall not apply to taxable years beginning after December 31, 2006.”

(b) DEDUCTION ALLOWED IN COMPUTING ADJUSTED GROSS INCOME.—Section 62(a) (relating to adjusted gross income defined), as amended by this Act, is amended by inserting after paragraph (19) the following new paragraph:

“(20) QUALIFIED PROFESSIONAL DEVELOPMENT EXPENSES.—The deduction allowed by section 224.”

(c) CONFORMING AMENDMENTS.—

(1) Sections 86(b)(2), 135(c)(4), 137(b)(3), and 219(g)(3), as amended by this Act, are each amended by inserting “224,” after “221.”

(2) Section 221(b)(2)(C), as amended by this Act, is amended by inserting “224,” before “911”.

(3) Section 469(i)(3)(E), as amended by this Act, is amended by striking “and 223” and inserting “, 223, and 224”.

(4) The table of sections for part VII of subchapter B of chapter 1, as amended by this Act, is amended by striking the item relating to section 223 and inserting the following new items:

“Sec. 224. Qualified emergency response expenses.

“Sec. 225. Cross reference.”

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2001.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Committee on Agriculture, Nutrition, and Forestry be authorized to meet during the session of the Senate on Tuesday, May 22, at 1:30 p.m., in the President's Room, to conduct a full committee markup of the nominations of Ms. Mary Waters, Mr. J.B. Penn, Mr. Lou Gallegos, Mr. Eric Bost, and Mr. William Hawks for the U.S. Department of Agriculture.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON FOREIGN RELATIONS

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Tuesday, May 22, 2001, at 2 p.m., SD-419, to hold a hearing, as follows: Mr. Lorne W. Craner, of Virginia, to be Assistant Secretary of State for Democracy, Human Rights, and Labor, to be introduced by the Honorable JOHN MCCAIN (R-AZ); the Honorable Donald Burnham Ensenat, of Louisiana, to be Chief of Protocol, with Rank of Ambassador, to be introduced

by the Honorable JOHN B. BREAUX (D-LA); Mr. Carl W. Ford, Jr., of Arkansas, to be Assistant Secretary of State for Intelligence and Research, to be introduced by the Honorable John Glenn (D-OH), former Member, U.S. Senate; the Honorable Ruth A. Davis, of Georgia, to be Director General of the Foreign Service; and Mr. Paul Vincent Kelly, of Virginia, to be Assistant Secretary of State for Legislative Affairs.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON CONSUMER AFFAIRS, FOREIGN COMMERCE AND TOURISM

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Subcommittee on Consumer Affairs, Foreign Commerce and Tourism of the Committee on Commerce, Science, and Transportation be authorized to meet on Tuesday, May 22, 2001, at 2:30 p.m., on prescription drugs.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON IMMIGRATION

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Committee on the Judiciary Subcommittee on Immigration be authorized to meet to conduct a hearing on Tuesday, May 22, 2001, at 2 p.m., in SD-226.

The PRESIDING OFFICER. Without objection, it is so ordered.

APPOINTMENTS

The PRESIDING OFFICER. The Chair, on behalf of the President pro tempore and upon the recommendation of the Democratic leader, pursuant to Public Law 106-554, appoints the Senator from Massachusetts (Mr. KERRY) to the Board of Directors of the Vietnam Education Foundation.

The Chair, on behalf of the President pro tempore, upon the recommendation of the majority leader, pursuant to Public Law 105-292, as amended by Public Law 106-55, reappoints Michael K. Young, of Washington, DC, to the United States Commission on International Religious Freedom.

The PRESIDING OFFICER. Without objection, it is so ordered.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

Mr. GRASSLEY. Mr. President, in executive session, I ask unanimous consent that the Senate proceed to the consideration of the following nominations: Nos. 43, 79, 80, 81, 82, 86, 89, 90, 91, 92, 93, 94, and 95.

In addition, I ask unanimous consent that the nomination of William Hansen (PN 274) be discharged from the HELP Committee and, further, that the Senate proceed to its consideration as well.

I further ask unanimous consent that the nominations be confirmed, the mo-

tions to reconsider be laid upon the table, and any statements relating to the nominations be printed in the RECORD, the President be immediately notified of the Senate's action, and that the Senate then return to legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

The nominations considered and confirmed are as follows:

DEPARTMENT OF STATE

Lincoln P. Bloomfield, Jr., of Virginia, to be an Assistant Secretary of State (Political-Military Affairs).

DEPARTMENT OF ENERGY

Bruce Marshall Carnes, of Virginia, to be Chief Financial Officer, Department of Energy.

David Garman, of Virginia, to be an Assistant Secretary of Energy (Energy Efficiency and Renewable Energy).

Francis S. Blake, of Connecticut, to be Deputy Secretary of Energy.

Robert Gordon Card, of Colorado, to be Under Secretary of Energy.

DEPARTMENT OF DEFENSE

Gordon England, of Texas, to be Secretary of the Navy, vice Richard Danzig.

SELECTIVE SERVICE SYSTEM

Alfred Rascon, of California, to be Director of Selective Service, vice Gil Coronado, resigned.

AIR FORCE

The following Air National Guard of the United States officer for appointment in the Reserve of the Air Force to the grade indicated under title 10, U.S.C., section 12203:

To be brigadier general

Col. Van P. Williams, Jr., 0000

DEPARTMENT OF AGRICULTURE

Lou Gallegos, of New Mexico, to be an Assistant Secretary of Agriculture.

Mary Kirtley Waters, of Virginia, to be an Assistant Secretary of Agriculture.

Eric M. Bost, of Texas, to be Under Secretary of Agriculture for Food, Nutrition, and Consumer Services.

William T. Hawks, of Mississippi, to be Under Secretary of Agriculture for Marketing and Regulatory Programs.

J.B. Penn, of Arkansas, to be Under Secretary of Agriculture for Farm and Foreign Agricultural Services.

DEPARTMENT OF EDUCATION

William D. Hansen, of Virginia, to be Deputy Secretary of Education, vice Frank S. Hollerman III, resigned.

Mr. GRASSLEY. Mr. President, I ask unanimous consent the Senate action on Executive Calendar Nos. 79 to 82 be vitiated.

The PRESIDING OFFICER. Without objection, it is so ordered.

LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will now return to legislative session.

CONGRATULATING THE UNIVERSITY OF MINNESOTA FOR 150 YEARS OF OUTSTANDING SERVICE TO MINNESOTA

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Senate

proceed to the consideration of S. Res. 93, submitted earlier today by Senators WELLSTONE and DAYTON.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

A resolution (S. Res. 93) congratulating the University of Minnesota, its faculty, staff, students, alumni, and friends for 150 years of outstanding service to the State of Minnesota, the Nation, and the world.

There being no objection, the Senate proceeded to consider the resolution.

Mr. WELLSTONE. Mr. President, it is my privilege today to commend the University of Minnesota, its students, staff faculty, alumni and supporters for its long history of excellence and accomplishments. The University of Minnesota celebrates its 150th anniversary this year as one of the Nation's great public universities.

The University was established in 1851, six years prior to the founding of Minnesota as a state. It began as a small preparatory school and operated without State or Federal funding.

During the Civil war the University went through a series of trying financial times, but was greatly lifted when Congress passed the Morrill Land Grant Act in 1862.

Signed by President Abraham Lincoln, this act gifted over 100,000 acres of land for public use in Minnesota, and called for the creation of a perpetual public fund.

The interest on this fund was to go towards, in the historic words of the document, "the endowment, support, and maintenance of at least one college where the leading object shall be, without excluding other scientific and classical studies, and including military tactics, to teach such branches of learning as are related to agriculture and mechanical arts . . . in order to promote the liberal and practical education of the industrial classes in several pursuits and professions in life."

In 1869 William Watts Folwell was inaugurated as the first president of the University. At that time there were only nine faculty members and 18 students. Today the University of Minnesota system is home to nearly 60,000 undergraduate and graduate students under the direction of President Mark Yudof.

As a land-grant institution, the University of Minnesota with its campuses in Crookston, Duluth, Morris and the Twin Cities has earned distinction as one of the most prestigious and competitive public university systems in the nation.

Since the first two bachelors of arts degrees were awarded in 1873, the university has granted over 549,000 undergraduate degrees and 25,000 Ph.D.'s in over 373 fields of study. Such rich academic diversity has allowed for students to walk in step with their dreams.

The University of Minnesota has fostered an environment for high-stand-

ards of education, academic achievement, and public service. It conducts some 300 programs serving children and youth, and students and staff of the University work with over 700,000 Minnesotans every year on issues ranging from agricultural research, health and medical sciences, to social development. The University of Minnesota is also a major source of employment, providing work for more than 100,000 Minnesotans.

As a major research institution the University has produced scholars of national and international distinction, including 13 faculty members and alumni who have been awarded Nobel Prizes, including the Nobel Peace Prize.

Alumni, faculty and staff have also developed a strong tradition of giving back to the University, beginning with historic philanthropist and University Regent, John Sargent Pillsbury in 1867, and continuing today. Private donations, grants and scholarship funds, along with Federal and State funds help the University of Minnesota to provide students with the necessary resources for a world-class education.

As a Senator from Minnesota I take pride in congratulating the University of Minnesota, with its solid and colorful academic history, on its 150th year of excellence. The State of Minnesota and the nation shall continue to benefit greatly from the efforts of this fine public university.

Mr. DAYTON. Mr. President, I join the senior Senator from Minnesota, PAUL WELLSTONE in honoring the 150 year anniversary of the University of Minnesota. The many milestones so aptly described by Senator WELLSTONE illustrate the distinguished history of one of America's great land grant schools. From the most humble beginnings in 1851, before Minnesota could call itself a State, the University established itself, as a small preparatory school. Today, it is a premier land grant University, with a major medical school, an Institute of Technology, School of Agriculture and three campuses in greater Minnesota. The University serves nearly 60,000 undergraduate and graduate students.

The value of any great learning institution is measured both within its hallowed, academic halls as well as beyond the geographic borders of a central campus. The University of Minnesota Twin Cities has long been considered one of the Nation's top 25 public research universities. The University also serves a large and diverse state by reaching young people through the campuses at Morris, Crookston, and Duluth. In addition, the University has formed a unique partnership with the Rochester Community and Technical College, and Winona State University to form the University Center at Rochester.

Each of these campuses has its own identity, and adds a unique dimension

to the University, and to the State. Rochester, the newest campus, is a joint venture with three different institutions and two academic systems. Because of this partnership, a student attending the University Center at Rochester can pursue a doctorate program or certificate. Established in 1959, the University of Minnesota, Morris is today considered one of the top three public liberal arts institutions in the country. University of Minnesota, Crookston attracts nearly 3,000 students, earning one of U.S. News and World Report's Best College rankings and Wired Magazine's Most Wired Campus Designation. And, the University of Minnesota Duluth, ranked as one of the 12 best Midwest regional public universities, serves the academic needs of the State with a comprehensive undergraduate and graduate program. Equally important, UMD is a vitally active partner in the economic development of Northern Minnesota.

We celebrate the University's Sesquicentennial by looking back through the long lens of a history rich with the achievements that have informed the people of our great State. These are the accomplishments in which the University of Minnesota played a key role. They include helping Minnesotans develop a strong agricultural economy, building a global reputation in medical sciences, establishing the relationship between the University's intellectual resources and community service, and forging an academic base, providing the brainpower that has carried Minnesotans into the new millennium. While we celebrate the University's past, we recognize that it is a part of our present and our future. It educates our children, grows our economy, and evaluates our decisions with sound research and good science.

I join all Minnesotans in celebrating the University of Minnesota's 150th anniversary. I know there will be many more productive years to come.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the resolution and preamble be agreed to en bloc, the motion to reconsider be laid upon the table, that any statements relating thereto be printed in the RECORD, with no intervening action.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 93) was agreed to.

The preamble was agreed to.
(The text of the resolution is located in today's RECORD under "Submitted Resolutions.")

NATIONAL EMERGENCY MEDICAL SERVICES WEEK

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Judiciary Committee be discharged from further consideration of S. Con. Res. 40, and the Senate then proceed to its immediate consideration.