

S. 3655

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Affordable Tutoring of Our Children Act".

SEC. 2. EXCLUSION OF EMPLOYER-PROVIDED SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE.

(a) IN GENERAL.—Section 129 of the Internal Revenue Code of 1986 (relating to dependent care assistance programs) is amended—

(1) by inserting "and supplemental instructional services assistance" after "dependent care assistance" each place it appears (except in subsections (d)(4) and (e)(1) thereof), and

(2) by inserting "and supplemental instructional services" after "dependent care services" both places it appears in subsection (a)(2).

(b) SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE.—Section 129(e) of the Internal Revenue Code of 1986 (relating to definitions and services) is amended by redesignating paragraphs (2) through (9) as paragraphs (3) through (10), respectively, and by inserting after paragraph (1) the following new paragraph:

"(2) SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE.—

"(A) IN GENERAL.—The term 'supplemental instructional services assistance' means the payment of, or provision of, supplemental instructional services to an employee's dependent (as defined in subsection (a)(1) of section 152, determined without regard to subsection (c)(1)(C) thereof) who—

"(i) has attained the age of 5 but not the age of 19 as of the close of the calendar year in which the taxable year of the employee begins, and

"(ii) has not obtained a high school diploma or been awarded a general education degree.

"(B) SUPPLEMENTAL INSTRUCTIONAL SERVICES.—The term 'supplemental instructional services' means instructional or other academic enrichment services which are—

"(i) in addition to instruction provided during the school day,

"(ii) specifically designed to increase the academic achievement of such dependent,

"(iii) in the core academic studies of English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, social studies, and geography, and

"(iv) provided by a State certified instructor or accredited organization."

(c) NO EXCLUSION FOR SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE PROVIDED TO HIGHLY COMPENSATED EMPLOYEES.—Section 129(a)(2)(A) of the Internal Revenue Code of 1986 (relating to limitation of exclusion) is amended by inserting ", except that no amount may be excluded under paragraph (1) for supplemental instructional services paid or incurred by an employee who is a highly compensated employee (within the meaning of section 414(q))" after "individual)".

(d) CONFORMING AMENDMENTS.—

(1) Section 21(b)(2)(A) of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: "Such term shall not include any amount paid for supplemental instructional services (as defined in section 129(e)(2)(B))."

(2) The second sentence of section 21(c) of such Code is amended by inserting "of dependent care assistance" after "aggregate amount".

(3) Section 6051(a)(9) of such Code is amended by inserting "and supplemental instructional services assistance" after "dependent care assistance" both places it appears.

(e) CLERICAL AMENDMENTS.—

(1) The heading for section 129 of the Internal Revenue Code of 1986 is amended by inserting "AND SUPPLEMENTAL INSTRUCTIONAL SERVICES ASSISTANCE" after "ASSISTANCE".

(2) The item relating to section 129 in the table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting "and supplemental instructional services assistance" after "assistance".

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 695—COM-
MENDING THE HONOR FLIGHT
NETWORK AND ITS VOLUNTEERS
AND DONORS FOR MAKING IT
POSSIBLE FOR WORLD WAR II
VETERANS TO TRAVEL TO THE
NATION'S CAPITAL TO VISIT THE
WORLD WAR II MEMORIAL CRE-
ATED IN THEIR HONOR.

Mrs. DOLE (for herself, Mr. BROWN)
Mr. VOINOVICH, Mr. BURR, Mr. STEVENS,
Mr. VITTER, Mr. ROBERTS, and Mr.
MCCONNELL) submitted the following
resolution; which was considered and
agreed to:

S. RES. 695

Whereas, in 2004, nearly 60 years after World War II ended, veterans of that war and all those who supported the war effort at home received recognition for their service, sacrifice, and victory by the dedication of the national World War II Memorial located on the National Mall in Washington, District of Columbia;

Whereas many veterans of World War II who fought with courage and valor for the United States are now in their 80s and 90s, and have not had the opportunity, or the ability because of physical or financial limitations, to visit the Nation's capital to see the World War II Memorial for themselves;

Whereas Jeff Miller of North Carolina and Earl Morse of Ohio created the Honor Flight Network to enable World War II veterans to travel to the Memorial;

Whereas the Honor Flight Network, now operating in communities in more than 30 States, is a grassroots, nonprofit organization that uses commercial and chartered flights to send veterans on all-expenses paid trips to Washington, District of Columbia;

Whereas the Honor Flights, as those trips are called, are staffed by volunteers and funded by donations;

Whereas former Senator Bob Dole, himself a wounded veteran of World War II, led the fundraising campaign to build the Memorial and often greets veterans arriving at the Memorial through the Honor Flight Network;

Whereas, of the 16,000,000 veterans who served in World War II, an estimated 2,500,000 are alive today, and those veterans are dying at a rate of more than 900 a day; and

Whereas the Honor Flight Network is working against time to thank the Nation's World War II veterans for their service: Now, therefore, be it

Resolved, That the Senate expresses deepest appreciation to the Honor Flight Net-

work and the Network's volunteers and donors for honoring the Nation's World War II veterans with an opportunity to visit the World War II Memorial in Washington, District of Columbia.

SENATE RESOLUTION 696—DESIG-
NATING SEPTEMBER 2008 AS
"NATIONAL YOUTH COURT
MONTH"

Mr. STEVENS (for himself and Ms. MURKOWSKI) submitted the following resolution; which was considered and agreed to:

S. RES. 696

Whereas a strong country begins with strong communities in which all citizens play an active role and invest in the success and future of the youth of the United States;

Whereas the seventh National Youth Court Month celebrates the outstanding achievement of youth courts throughout the country;

Whereas 1,255 youth court programs in 49 States and the District of Columbia provide restorative justice for juvenile offenders, resulting in effective crime prevention, early intervention, and education for all youth participants, as well as enhanced public safety throughout the United States;

Whereas, by holding juvenile offenders accountable, reconciling victims, communities, juvenile offenders, and their families, and reducing caseloads for the juvenile justice system, youth courts address offenses that might otherwise go unaddressed until the offending behavior escalates and redirect the efforts of juvenile offenders toward becoming contributing members of their communities;

Whereas Federal, State, and local governments, corporations, foundations, service organizations, educational institutions, juvenile justice agencies, and individual adults support youth courts because youth court programs actively promote and contribute to building successful, productive lives and futures for the youth of the United States;

Whereas a fundamental correlation exists between youth service and lifelong adult commitment to, and involvement in, one's community;

Whereas volunteer service and related service learning opportunities enable young people to build character and develop and enhance life-skills, such as responsibility, decision-making, time management, teamwork, public speaking, and leadership, which prospective employers will value; and

Whereas participating in youth court programs encourages youth court members to become valuable members of their communities: Now, therefore, be it

Resolved, That the Senate designates September 2008 as "National Youth Court Month".

SENATE RESOLUTION 697—SUP-
PORTING THE GOALS AND
IDEALS OF NATIONAL CYBER SE-
CURITY AWARENESS MONTH
AND RAISING AWARENESS AND
ENHANCING THE STATE OF COM-
PUTER SECURITY IN THE
UNITED STATES

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