

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

S. 1857

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 "Multiemployer Pension Plan Procedural Fairness Act of 2003".

SEC. 2. AMENDMENT TO THE INTERNAL REVENUE CODE OF 1986.

(a) IN GENERAL.—Section 414(f) of the Internal Revenue Code of 1986 is amended—

(1) by striking paragraph (2) and inserting the following:

"(2) COMMON CONTROL.—

"(A) IN GENERAL.—For purposes of this subsection and subtitle E of title IV of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1381 et seq.), all trades or businesses (whether or not incorporated) which are under common control within the meaning of subsection (c) are considered a single employer.

"(B) PRINCIPAL PURPOSE TEST.—If a principal purpose of any transaction is to evade or avoid liability under subtitle E of title IV of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1381 et seq.), then, subject to paragraph (6), the determination of whether one or more trades or businesses are under common control for purposes of such subtitle shall be made without regard to such transaction.", and

(2) by adding at the end the following:

"(6) DETERMINATION OF COMMON CONTROL MORE THAN 5 YEARS FOLLOWING A TRANSACTION.—

"(A) IN GENERAL.—If—

"(i) a plan sponsor of a plan determines that—

"(I) a complete or partial withdrawal of an employer has occurred, or

"(II) an employer is liable for withdrawal liability payments with respect to the complete or partial withdrawal of an employer from the plan,

"(ii) such determination is based in whole or in part on a finding by the plan sponsor that a principal purpose of any transaction was to evade or avoid liability under subtitle E of title IV of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1381 et seq.), and

"(iii) such transaction occurred at least 5 years before the date of the complete or partial withdrawal,

then the special rules under subparagraph (B) shall be used in applying section 4219(c) and section 4221(a) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1399(c) and 1401(a)) to the employer.

"(B) SPECIAL RULES.—

"(i) DETERMINATION.—Notwithstanding section 4221(a)(3) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1401(a)(3))—

"(I) a determination by the plan sponsor under subparagraph (A)(i) shall not be presumed to be correct, and

"(II) the plan sponsor shall have the burden to establish, by a preponderance of the evidence, each and every element of the claim for withdrawal liability.

"(ii) PROCEDURE.—Notwithstanding section 4219(c) and section 4221(d) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1399(c) and 1401(d)), if an employer contests the plan sponsor's determination under subparagraph (A)(i) through an arbitration proceeding pursuant to section 4221(a) of such Act (29 U.S.C. 1401(a)), or through a claim brought in a court of competent jurisdiction, the employer shall not

be obligated to make any withdrawal liability payments until a final decision in the arbitration, or in court, upholds the plan sponsor's determination."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to any employer that receives a notification under section 4219(b)(1) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1399(b)(1)) after October 31, 2003.

By Mr. COCHRAN (for himself, Mr. HARKIN, Mr. COLEMAN, Mr. ALLARD, Mr. ENSIGN, and Mr. CRAPO):

S. 1858. A bill to authorize the Secretary of Agriculture to conduct a loan repayment program to encourage the provision of veterinary services in shortage and emergency situations; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. COCHRAN. Mr. President, the United States is experiencing a serious shortage of veterinarians in rural agricultural and inner-city areas. Veterinarians are needed in these areas to support our Nation's defense against bioterrorism, improve food safety, and prevent disease outbreaks. Unfortunately, the financial constraints of loan repayment obligations prevent many new veterinary graduates from working in these underserved areas.

Today, I am pleased to introduce, along with the distinguished Senator from Iowa, Mr. HARKIN, legislation that addresses these challenges. The bill authorizes the Secretary of Agriculture to assist veterinarians in repaying their educational loans if they agree to provide veterinary medical services in areas where the Secretary has determined that a shortage of qualified veterinarians exist.

In addition, at the request of the United States Department of Agriculture, the bill authorizes the Secretary to provide additional loan repayment for those veterinarians in this program who agree to provide services to the Federal Government in emergency situations. When epidemics of animal diseases break out in specific locations in the United States, there is often a serious shortage of trained veterinarians available to respond. Examples include the Exotic Newcastle Disease outbreak in California and an outbreak of low pathogenic Avian Influenza in Virginia in 2002. This legislation would enable the Department of Agriculture to locate trained veterinarians where they are needed in an emergency situation.

This legislation has the support of the Department of Agriculture and the American Veterinary Medical Association which have worked together to develop this legislation to ensure that we have the veterinary health professionals available to protect our food supply. This is an important step in resolving the serious shortage of veterinarians.

Mr. HARKIN. Mr. President, I am pleased to join the chairman of the Committee on Agriculture, Nutrition and Forestry, Senator COCHRAN, to in-

troduce the National Veterinary Medical Service Act. This bill will offer veterinarians a valuable opportunity to serve where they are needed most, while receiving help in paying off their often burdensome student loans.

The cost of becoming a veterinarian is tremendous. Unless aspiring veterinarians come from a wealthy background, they will have accumulated substantial debt by the time they leave school. Because of this debt, their postgraduate opportunities for employment are greatly limited to the geographical areas and types of jobs where incomes meet the burden of student loan repayment. By defraying some of this debt, this bill will help veterinarians to take jobs where there are shortages of veterinarians—such as meat and poultry inspectors in the Federal Government, or in rural areas where large animal practitioners are needed.

Many of these unfilled positions are essential to ensuring the health and food security of Americans. We need to keep the Federal Government staffed with skilled veterinarians in order to maintain a safe food supply and the health of our livestock and poultry. We have all seen the devastating effects diseases such as E. coli O157:H7, Salmonella and Foot and Mouth Disease can have on the livestock and poultry industries and the human and economic toll they can take.

I have worked on many initiatives to address the uneven distribution of medical professionals. Although it often can require extra incentives to get these professionals where they are needed, they often transform these shortage areas by providing critically important services. I have been very happy with the ability of past bills to enable medical professionals to go where they are needed, and I am confident the National Veterinary Medical Service Act will be as successful for veterinarians. I am proud to cosponsor this bill, and I urge my colleagues to support it.

By Mr. DURBIN:

S. 1859. A bill to amend title 10, United States Code, to revise the age and service requirements for eligibility to receive retired pay for non-regular service; to the Committee on Armed Services.

Mr. DURBIN. Mr. President, today, I am introducing a bill that would not only lower the retirement age for reservists but offer incentives for members of the National Guard and Reserves to remain longer in the service of their country.

The bill, the Reservists Retention Act of 2003, lowers the age at which reservists could draw full retirement benefits. Under current law, reservists must complete 20 qualifying years, "good years", or more in order to retire at age 60. A number of bills have been introduced during this Congress that would lower the reserve retirement age in various ways: to age 55; or with immediate eligibility as soon as