

RESOLUTION OF THE CITY COUNCIL

No. 475

Approved August 22, 1997

WHEREAS, The General Accounting Office reported in 1995 that America's schools are not designed or equipped for the 21st Century; and

WHEREAS, An excellent education that provides American children with a fighting chance at the American Dream includes rigorous academic basic instruction, plus technological literacy and proficiency in working with computers; and

WHEREAS, By the year 2000, 60 percent of American jobs will require technology skills; thus, without early training in technological literacy, many of our future leaders will start their adult lives at a severe economic disadvantage; and

WHEREAS, While America's classrooms are supported by dedicated teachers, involved families, and bright young children, many of our Nation's classrooms lack the important technological resources that they need to prepare both teachers and students for a technologically advanced present and future; and

WHEREAS, Advanced technology has improved America's economic competitiveness, transformed commerce and communications, and improved the quality of life of millions of Americans, but it has not yet made as transforming an impact on the way schools educate children; and

WHEREAS, The Internet and the World Wide Web are revolutionizing the way individuals and organizations share and find information, yet only 14 percent of our classrooms have a telephone jack, and about 1 and 50 are connected to the Internet, furthermore, the most common computer in our Nation's schools is the Apple 2o, introduced over a decade ago and now on display at the Smithsonian Institution; and while 50 percent of schools have local area computer networks (LANs), less than 10 percent of those networks connect with computers in classrooms; and

WHEREAS, Bringing America's classrooms into the 21st Century requires a major national investment in technology, including computers, software, and interactive interconnectivity; and

WHEREAS, The sums required to bring our classrooms into the 21st Century extend into the tens of billions of dollars; and

WHEREAS, Congress has authorized and funded several programs which invest in education technology, however, because of the immense scale of the need, and because primary and secondary education are primarily a local and State responsibility, bringing our classrooms into the 21st Century is best done in a manner that does not increase Federal Government expenditures of bureaucracy and keeps control as close as possible to the children and teachers who will benefit; and

WHEREAS, Many businesses invest their time and resources into classrooms; but the tremendous need for additional computer equipment and software in our classrooms, plus the wave of computer upgrades taking place among businesses in the United States, argue persuasively for an additional financial incentive to encourage businesses to invest their equipment into 21st Century classrooms; and

NOW, THEREFORE, BE IT RESOLVED, The purpose of this Resolution is to direct the innovation and energy of private enterprise to the education of our young people, expand technological literacy, and bring the education of our young people into the 21st Century.

Commissioner Tom Buckle

IN CITY COUNCIL
AUG 14 1997
READ AND PASSED

Evelyn V. Fargnoli
PRES.

Jan M. Angello
CLERK

APPROVED
AUG 22 1997
Vincent DiGianna
MAYOR

FILE H1153.1b

HR 1153 IH
109th CONGRESS
1st Session

To amend the Internal Revenue Code of 1986 to enhance the incentive for contributions of computer technology and equipment for elementary or secondary school purposes.

IN THE HOUSE OF REPRESENTATIVES

March 20, 1997

Mr. CUNNINGHAM (for himself, Mr. LEWIS of California, Mr. HUNTER, Mr. WELDON of Pennsylvania, Mr. SHAYS, Mr. GILLMOR, Mr. GREENWOOD, Ms. PRYCE of Ohio, Mr. PILNER, Mr. BILBRAY, Mr. ENGLISH of Pennsylvania, Mr. FOLEY, Mr. FOX of Pennsylvania, Ms. LOFGREN, Mr. NORWOOD, Mr. WICKER, Mr. COOK, and Mr. GIBBONS) introduced the following bill, which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to enhance the incentive for contributions of computer technology and equipment for elementary or secondary school purposes.

(Italic->) Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, [<-Italic)

SECTION 1. SHORT TITLE.

This Act may be cited as the '21st Century Classrooms Act for Private Technology Investment'.

SEC. 2. FINDINGS AND PURPOSE.

(a) FINDINGS- The Congress finds that-

(1) The General Accounting Office reported in 1995 that 'America's schools are not designed or equipped for the 21st Century';

(2) an excellent education that provides American children with a fighting chance at the American Dream includes rigorous academic basic instruction, plus technological literacy and proficiency in working with computers;

(3) by the year 2000, 60 percent of American jobs will require technology skills; thus, without early training in technological literacy, many of our future leaders will start their adult lives at a severe economic disadvantage;

(4) while America's classrooms are supported by dedicated teachers, involved families, and bright young children, many of our Nation's classrooms lack the important technological resources that they need to prepare both teachers and students for a technologically advanced present and future;

(5) advanced technology has improved America's economic competitiveness, transformed commerce and communications, and improved the quality of life of millions of Americans, but it has not yet made as transforming an impact on the way schools educate children;

(6) the Internet and the World Wide Web are revolutionizing the way individuals and organizations share and find information, yet only 10 percent of our classrooms have a telephone jack, and about 1 in 50 are connected to the Internet; furthermore, the most common computer in our Nation's schools is the Apple 2e, introduced over a decade ago and now on display at the Smithsonian Institution; and while 50 percent of schools have local area computer networks (LANs), less than 10 percent of those networks connect with computers in classrooms;

(7) therefore, bringing America's classrooms into the 21st Century requires a major national investment in technology, including computers, software, and interactive interconnectivity;

(8) the sums required to bring our classrooms into the 21st Century extend into the tens of billions of dollars;

(9) Congress has authorized and funded several programs which invest in education technology; however, because of the immense scale of the need, and because primary and secondary education are primarily a local and State responsibility, bringing our classrooms into the 21st Century is best done in a manner that does not increase Federal Government expenditures or bureaucracy and keeps control as close as possible to the children and teachers who will benefit; and

(10) many businesses invest their time and resources into classrooms; but the tremendous need for additional computer equipment and software in our classrooms, plus the wave of computer upgrades taking place among businesses in the United States, argue persuasively for an additional financial incentive to encourage businesses to invest their equipment into 21st Century classrooms.

(b) PURPOSE- The purpose of this Act is to direct the innovation and energy of private enterprise to the education of our young people, expand technological literacy, and bring the education of our young people into the 21st Century.

SEC. 3. CONTRIBUTIONS FOR COMPUTER TECHNOLOGY AND EQUIPMENT FOR ELEMENTARY OR SECONDARY SCHOOL PURPOSES.

(a) CONTRIBUTIONS OF COMPUTER TECHNOLOGY AND EQUIPMENT FOR ELEMENTARY OR SECONDARY SCHOOL PURPOSES- Subsection (a) of section 170 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

(6) SPECIAL RULE FOR CONTRIBUTIONS OF COMPUTER TECHNOLOGY AND EQUIPMENT FOR ELEMENTARY OR SECONDARY SCHOOL PURPOSES-

(A) LIMIT ON REDUCTION- In the case of a qualified elementary or secondary educational contribution, the reduction under paragraph (1)(A) shall be no greater than the amount determined under paragraph (3)(B).

(B) QUALIFIED ELEMENTARY OR SECONDARY EDUCATIONAL CONTRIBUTION- For purposes of this paragraph, the term 'qualified elementary or secondary educational contribution' means a charitable contribution by a corporation of any computer technology or equipment, but only if--

- (i) the contribution is to--
 - (I) an educational organization described in subsection (b)(1)(A)(ii), or
 - (II) an entity described in section 501(c)(3) and exempt from tax under section 501(a) (other than an entity described in subclause (I)) that is organized primarily for purposes of supporting elementary and secondary education,
 - (ii) the contribution is made not later than 2 years after the date the taxpayer acquired the property (or in the case of property constructed by the taxpayer, the date the construction of the property is substantially completed),
 - (iii) substantially all of the use of the property by the donee is for use within the United States for educational purposes in any of the grades K-12 that are related to the purpose or function of the organization or entity.
 - (iv) the property is not transferred by the donee in exchange for money, other property, or services, except

- for shipping, installation and transfer costs,
- (v) the property will fit productively into the entity's education plan, and
- (vi) the entity's use and disposition of the property will be in accordance with the provisions of clauses (iii) and (iv).

(C) CONTRIBUTION TO PRIVATE FOUNDATION- A contribution by a corporation of any computer technology or equipment to a private foundation (as defined in section 509) shall be treated as a qualified elementary or secondary educational contribution for purposes of this paragraph if--

- (i) the contribution to the private foundation satisfies the requirements of clauses (ii) and (iv) of subparagraph (B), and
- (ii) within 30 days after such contribution, the private foundation--
 - (I) contributes the property to an entity described in clause (i) of subparagraph (B) that satisfies the requirements of clauses (iii) through (vi) of subparagraph (B), and
 - (II) notifies the donor of such contribution.

(D) SPECIAL RULE RELATING TO CONSTRUCTION OF PROPERTY- For the purposes of this paragraph, paragraph (e) (C) shall apply.

(E) DEFINITIONS- For the purposes of this paragraph--

(i) COMPUTER TECHNOLOGY OR EQUIPMENT- The term 'computer technology or equipment' means computer software (as defined by section 197(e)(3)(B)), computer or peripheral equipment (as defined by section 168(i)(2)(B)), and fiber optic cable related to computer use.

(ii) CORPORATION- The term 'corporation' has the meaning given to such term by paragraph (4)(D).

(b) CONTRIBUTIONS OF CASH FOR COMPUTER TECHNOLOGY AND EQUIPMENT FOR ELEMENTARY OR SECONDARY SCHOOL PURPOSES- Subsection (a) of section 170 of such Code is amended by adding at the end the following new paragraph:

(4) In the case of a corporation, the amount of each charitable contribution of cash to an organization or entity described in subsection (e)(5)(B)(i) to be used by such organization or entity for the purpose of acquiring computer technology or equipment (as defined in subsection (e)(5)(E)(i)) shall be treated for purposes of this section as being equal to 110 percent of the amount of such contribution which (but for this sentence) would otherwise be taken into account under this section.

(c) EFFECTIVE DATE- The amendments made by this section shall apply to taxable years beginning after the calendar year in which this Act is enacted.

LAW OFFICES
376 BROADWAY
PROVIDENCE, RI 02909
521-8400
(FAX) 521-8405

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From: John J. Lombardi

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