

of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income signed at Washington on September 18, 1992. The Additional Protocol was signed at Mexico City on September 8, 1994 (Treaty Doc. 103-31).

Treaty Doc. 103-32, Treaty Convention on Income Tax with the French Republic (Exec. Rept. 104-7).

TEXT OF THE COMMITTEE-RECOMMENDED
RESOLUTION OF ADVICE AND CONSENT

Resolved, (two-thirds of the Senators present concurring therein), That the Senate advise and consent to the ratification of the Convention between the Government of the United States of America and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed at Paris on August 31, 1994, together with two related exchanges of notes (Treaty Doc. 103-32). The Senate's advice and consent is subject to the following declaration, which shall not be included in the instrument of ratification to be signed by the President:

That is the Sense of the Senate that the tax relief available under paragraph 5(b) of Article 30 of the proposed Convention, which exempts certain interest payments to French subsidiaries from United States tax to the extent that United States tax is imposed on such payments under subpart F of Part III of subchapter N of chapter 1 of subtitle A of the Internal Revenue Code ("subpart F"), should be automatically available to any French subsidiary that is a controlled foreign corporation under Section 957 of the Internal Revenue Code to the extent that such payments are taxed under subpart F. The Treasury Department and the Internal Revenue Service shall negotiate with their Dutch counterparts an application of Paragraph 8 of Article 12 of the U.S.-Netherlands Tax Treaty consistent with the French Treaty as described above and grant a long-term exemption from United States tax for interest paid to Dutch subsidiaries to the extent such interest is taxed under subpart F.

Treaty Doc. 103-34, Treaty Convention on Income Tax with the Portugal (Exec. Rept. 104-8).

TEXT OF THE COMMITTEE-RECOMMENDED
RESOLUTION OF ADVICE AND CONSENT

Resolved, (two-thirds of the Senators present concurring therein) That the Senate advise and consent to the ratification of the Convention between the Government of the United States of America and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, together with a related Protocol, signed at Washington on September 6, 1994 (Treaty Doc. 103-04). The Senate's advice and consent is subject to the following two understandings, both of which shall be included in the instrument of ratification to be signed by the President and the following two declarations, neither of which shall be included in the instrument of ratification to be signed by the President:

(a) Understanding: That if the Portuguese Republic changes its internal policy with respect to government ownership of commercial banks in a manner that has the effect of exempting from U.S. tax the U.S.-source interest paid to Portuguese commercial banks under paragraph 3(b) of Article 11, the Government of Portugal shall not notify the Government of the United States and the two Governments shall enter into consultations with a view to restoring the balance of benefits under the proposed Convention;

(b) Understanding: That the second sentence of paragraph 2 of article 2 of the pro-

posed Convention shall be understood to include the specific agreement that the Portuguese Republic regularly shall inform the Government of the United States of America as to the progress of all negotiations with and actions taken by the European Union or any representative organization thereof, which may affect the application of paragraph 3(b) of article 10 of the proposed Convention;

(c) Declaration: That the United States Department of the Treasury shall inform the Senate Committee on Foreign Relations as to the progress of all negotiations with and actions taken by the European Union or any representative organization thereof, which may affect the application of paragraph 3(b) of article 10 of the proposed Convention; and

(d) Declaration: That it is the Sense of the Senate that

(1) the effect of the Portuguese Substitute Gift and Inheritance Tax is to provide for nonreciprocal rates of tax between the two parties;

(2) such nonreciprocal treatment is a significant concession by the United States that should not be viewed as a precedent for future U.S. tax treaties, and, could in fact be a barrier to Senate advice and consent to ratification of future treaties;

(3) the Portuguese Government should take appropriate steps to insure that interest and dividend income beneficially owned by residents of the United States is not subject to higher effective rates of taxation by Portugal than the corresponding effective rates of taxation imposed by the United States on such income beneficially owned by residents of Portugal; and

(4) the United States should communicate this Sense of the Senate to the Portuguese Republic.

Treaty Doc. 104-4, Treaty Convention on Income Tax with Canada (Revised Protocol) (Exec. Rept. 104-9).

TEXT OF THE COMMITTEE-RECOMMENDED
RESOLUTION OF ADVICE AND CONSENT

Resolved, (two-thirds of the Senators present concurring therein), That the Senate advise and consent to the ratification of a Revised Protocol Amending the Convention between the United States and Canada with Respect to Taxes on Income and on Capital signed at Washington on September 26, 1980, as Amended by the Protocols signed on June 14, 1983 and March 28, 1984. The Revised Protocol was signed at Washington on March 17, 1995 (Treaty Doc. 104-4). The Senate's advice and consent is subject to the following declaration, which shall not be included in the instrument of ratification to be signed by the President:

That the United States Department of the Treasury shall inform the Senate Committee on Foreign Relations as to the progress of all negotiations with and actions taken by Canada that may affect the application of paragraph 3(d) of article XII of the Convention, as amended by article 7 of the proposed Protocol.

INTRODUCTION OF BILLS AND
JOINT RESOLUTIONS

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

By Mr. MURKOWSKI:

S. 1144. A bill to reform and enhance the management of the National Park System, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. FAIRCLOTH (for himself, Mr. DOLE, and Mr. ABRAHAM):

S. 1145. A bill to abolish the Department of Housing and Urban Development and provide for reducing Federal spending for housing and community development activities by consolidating and eliminating programs, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. LEAHY (for himself, Mr. COHEN, Mr. D'AMATO, Mr. JEFFORDS, Mr. KERRY, Mr. LIEBERMAN, and Mr. MOYNIHAN):

S. 1146. A bill to amend the Internal Revenue Code of 1986 to clarify the excise tax treatment of draft cider; to the Committee on Finance.

By Mr. D'AMATO:

S. 1147. An original bill to extend and reauthorize the Defense Production Act of 1950, and for other purposes; from the Committee on Banking, Housing, and Urban Affairs; placed on the calendar.

By Mr. HOLLINGS:

S. 1148. A bill to revitalize the American economy and improve enforcement of the trade laws of the United States, and for other purposes; to the Committee on Finance.

By Mr. SANTORUM:

S. 1149. A bill to authorize the Secretary of Transportation to issue a certificate of documentation with appropriate endorsement for employment in the coastwise trade for the vessel BABS, and for other purposes; to the Committee on Commerce, Science, and Transportation.

S. 1150. A bill to require the Secretary of the Treasury to mint coins in commemoration of the 50th anniversary of the Marshall Plan and George Catlett Marshall; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. BURNS (for himself and Mr. CRAIG):

S. 1151. A bill to establish a National Land and Resources Management Commission to review and make recommendations for reforming management of the public land, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. BURNS (for himself, Mr. CRAIG, and Mr. MURKOWSKI):

S. 1152. A bill to amend the Endangered Species Act of 1973 with common sense amendments to strengthen the Act, enhance wildlife conservation and management, augment funding, and protect fishing, hunting, and trapping; to the Committee on Environment and Public Works.

By Mr. BURNS:

S. 1153. A bill to authorize research, development, and demonstration of hydrogen as an energy carrier, and a demonstration-commercialization project which produces hydrogen as an energy source produced from solid and complex waste for on-site use fuel cells, and for other purposes; to the Committee on Energy and Natural Resources.

S. 1154. A bill to authorize the construction of the Fort Peck Rural County Water Supply System, to authorize assistance to the Fort Peck Rural County Water District, Inc., a nonprofit corporation, for the planning, design, and construction of the water supply system, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. COCHRAN (for himself, Mr. PRYOR, Mr. COVERDELL, Mr. HELMS, Mr. WARNER, Mr. CRAIG, Mr. NUNN, Mr. LOTT, Mr. JOHNSTON, Mr. BREAU, Mr. THURMOND, Mr. MACK, Mr. INOUE, Mr. AKAKA, Mr. BUMPERS, and Mr. MCCONNELL):

S. 1155. A bill to extend and revise agricultural price support and related programs for certain commodities, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. BURNS:

S. 1156. A bill to direct the Secretary of Agriculture to make a land exchange in the State of Montana, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. HELMS (for himself, Mr. DOLE, Mr. LIEBERMAN, and Mr. McCain):

S. 1157. A bill to authorize the establishment of a multilateral Bosnia and Herzegovina Self-Defense Fund; to the Committee on Foreign Relations.

By Mr. KERRY (for himself and Mr. KENNEDY):

S. 1158. A bill to deauthorize certain portions of the navigation project for Cohasset Harbor, Massachusetts, and for other purposes; to the Committee on Environment and Public Works.

By Mr. INOUE (for himself, Mr. SIMON, Mr. CAMPBELL, and Mr. CONRAD):

S. 1159. A bill to establish an American Indian Policy Information Center, and for other purposes; to the Committee on Indian Affairs.

By Mr. ROCKEFELLER:

S. 1160. A bill to amend the Internal Revenue Code of 1986 to provide that the depreciation rules which apply for regular tax purposes also shall apply for alternative minimum tax purposes; to the Committee on Finance.

By Mr. BAUCUS:

S. 1161. A bill to amend the Internal Revenue Code of 1986 to exempt small manufacturers, producers and importers from the firearms excise tax; to the Committee on Finance.

By Mr. MOYNIHAN (for himself and Mr. D'AMATO):

S. 1162. A bill to amend the Internal Revenue Code of 1986 to treat academic health centers like other educational institutions for purposes of the exclusion for employer-provided housing; to the Committee on Finance.

By Mr. LEAHY (for himself, Mr. GREGG, Mr. JEFFORDS, Mr. COHEN, and Ms. SNOWE):

S. 1163. A bill to implement the recommendations of the Northern Stewardship Lands Council; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. ROCKEFELLER:

S. 1164. A bill to amend the Stevenson-Wydler Technology Innovation Act of 1980 with respect to inventions made under cooperative research and development agreements, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. HATCH:

S. 1165. A bill to amend the Internal Revenue Code of 1986 to allow a tax credit for adoption expenses and an exclusion for employer-provided adoption assistance; to the Committee on Finance.

By Mr. LUGAR (for himself, Mr. PRYOR, Mrs. KASSEBAUM, Mr. INOUE, Mr. COCHRAN, Mr. KERREY, Mr. DOLE, Mr. HEFLIN, Mr. GORTON, and Mr. BREAUX):

S. 1166. A bill to amend the Federal Insecticide, Fungicide, and Rodenticide Act, to improve the registration of pesticides, to provide minor use crop protection, to improve pesticide tolerances to safeguard infants and children, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. PRESSLER:

S. 1167. A bill to amend the Wild and Scenic Rivers Act to exclude the South Dakota segment from the segment of the Missouri River designated as a recreational river, and for other purposes; to the Committee on Energy and Natural Resources.

S. 1168. A bill to amend the Wild and Scenic Rivers Act to exclude any private lands

from the segment of the Missouri River designated as a recreational river, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. KEMPTHORNE:

S. 1169. A bill to amend the Reclamation Wastewater and Groundwater Study and Facilities Act to authorize construction of facilities for the reclamation and reuse of wastewater at McCall, Idaho, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. PRESSLER (for himself and Mr. BAUCUS):

S. 1170. A bill to limit the applicability of the generation-skipping transfer tax; to the Committee on Finance.

By Mr. McCONNELL (for himself and Mr. FORD):

S. 1171. A bill to amend the Internal Revenue Code of 1986 to modify the application of the passive loss limitations to equine activities; to the Committee on Finance.

By Mr. ROTH (for himself, Mr. HATCH, and Mr. BAUCUS):

S. 1172. A bill to amend the Revenue Act of 1987 to provide a permanent extension of the transition rule for certain publicly traded partnerships; to the Committee on Finance.

By Mr. GREGG (for himself and Mr. SMITH):

S. 1173. A bill to amend the Internal Revenue Code of 1986 to allow a corporation to elect the pooling method of determining foreign tax credits in certain cases, and for other purposes; to the Committee on Finance.

S. 1174. A bill to amend the Wild and Scenic Rivers Act to designate certain segments of the Lamprey River in New Hampshire as components of the National Wild and Scenic Rivers System, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. MOYNIHAN (for himself, Mr. D'AMATO, Mr. BRADLEY, and Mr. LAUTENBERG):

S. 1175. A bill to suspend temporarily the duty for personal effect of participants in certain world athletic events; to the Committee on Finance.

By Mr. KYL (for himself and Mr. McCain):

S. 1176. A bill to direct the Secretary of the Interior to make certain modifications with respect to a water contract with the city of Kingman, Arizona, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. HATCH:

S. 1177. A bill to amend the Social Security Act and the Internal Revenue Code of 1986 to provide improved access to quality long-term care services, to obtain cost savings through provider incentives and removal of regulatory and legislative barriers, to encourage greater private sector participation and personal responsibility in financing such services, and for other purposes; to the Committee on Finance.

By Mr. CHAFEE (for himself, Mr. MACK, Mr. THURMOND, Mr. PELL, Mr. BUMPERS, and Mr. LIEBERMAN):

S. 1178. A bill to amend title XVIII of the Social Security Act to provide for coverage of colorectal screening under part B of the medicare program; to the Committee on Finance.

By Mr. ROCKEFELLER:

S. 1179. A bill to amend the Internal Revenue Code of 1986 to provide reductions in required contributions to the United Mine Workers of America Combined Benefit Fund, and for other purposes; to the Committee on Finance.

By Mrs. KASSEBAUM:

S. 1180. A bill to amend title XIX of the Public Health Service Act to provide for

health performance partnerships, and for other purposes; to the Committee on Labor and Human Resources.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. BYRD:

S. Res. 162. A resolution to require each accredited member of the Senate Press Gallery to file an annual public report with the Secretary of the Senate disclosing the member's primary employer and any additional sources of earned outside income; to the Committee on Rules and Administration.

By Mr. PELL (for himself, Mr. STEVENS, and Mr. FORD):

S. Con. Res. 24. A concurrent resolution authorizing the use of the rotunda of the Capitol for a dedication ceremony incident to the placement of a bust of Raoul Wallenberg in the Capitol; to the Committee on Rules and Administration.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. MURKOWSKI:

S. 1144. A bill to reform and enhance the management of the National Park System, and for other purposes; to the Committee on Energy and Natural Resources.

THE NATIONAL PARK SERVICE ENHANCEMENT ACT

Mr. MURKOWSKI. Mr. President, I rise today to introduce the National Park Service Enhancement Act.

This legislation, when enacted, will revamp the National Park Concession Policy Act by creating a true and equal private/public partnership while offering more competition, less regulation, consistent inter- and intra-agency policies and at the same time increase returns to the Federal Government.

This legislation also addresses fee increases to our national parks, needed improvements to land management employee housing, and the establishment of strict criteria by which areas are considered for national park status.

Finally, the bill sets forth a simplified and cost-saving mechanism by which the Federal Government determines the fee schedules for ski operators who use portions of lands under the jurisdiction of the National Forest System.

The 1916 Organic Act creating the National Park Service gave the agency a dual mission—to care for the Nation's parks in such a way as to preserve the resources for future generations while at the same time providing for public use and enjoyment of the same resources. I must say, Mr. President, that after hearing the General Accounting Office report on the current state of the National Park System, the Service needs major assistance in meeting their legislative mandate and they need to improve their accountability as well. I offer the National Park Service Enhancement Act as a way to help the National Park Service to: First, reap the benefits of viable partnerships with the private