

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

The clerk will state the resolutions of ratification.

The legislative clerk read as follows:

#### INCOME TAX CONVENTION WITH SWEDEN

*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 Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, signed at Stockholm on September 1, 1994, together with a related exchange of notes (Treaty Doc. 103-29).

#### INCOME TAX CONVENTION WITH UKRAINE

EXCHANGE OF NOTES DATED AT WASHINGTON, DC, MAY 26 AND JUNE 6, 1995 RELATING TO THE INCOME TAX CONVENTION AND PROTOCOL WITH UKRAINE

*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 Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, Together With a Related Protocol, signed at Washington on March 4, 1994 (Treaty Doc. 104-11).

#### ADDITIONAL PROTOCOL MODIFYING THE INCOME TAX CONVENTION WITH MEXICO

*Resolved, (two-thirds of the Senators present concurring therein),* That the Senate advise and consent to the ratification of the Additional Protocol that Modifies the Convention between the Government of the United States of America and the Government of the United Mexican States for the Avoidance 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).

#### INCOME TAX CONVENTION WITH THE FRENCH REPUBLIC

*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 it 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 the Article 12 of the U.S.-Netherlands Tax Treaty consistent with the French Treaty as described above and grant a long-term ex-

emption from United States tax for interest paid to Dutch subsidiaries to the extent such interest is taxed under subpart F.

#### INCOME TAX CONVENTION AND PROTOCOL WITH PORTUGAL

*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. 103-34). 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 so 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 proposed 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.

#### REVISED PROTOCOL AMENDING THE TAX CONVENTION WITH CANADA

*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.

Mr. DOLE. Mr. President, I ask unanimous consent that any statements be inserted in the CONGRESSIONAL RECORD as if read; that the Senate take one vote on the resolutions of ratification to be considered as separate votes; further, that when the resolutions of ratification are voted upon, the motions to reconsider be laid upon the table; that the President be notified of the Senate's action, and that following disposition of the treaties, the Senate return to legislative session.

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

Mr. DOLE. Mr. President, I ask for consideration of the resolutions before the Senate by a division vote.

The PRESIDING OFFICER. A division vote is requested.

Senators in favor of the resolutions of ratification please stand and be counted. [After a pause.] All those opposed please stand and be counted.

On a division, two-thirds of the Senators present and voting having voted in the affirmative, the resolutions of ratification are agreed to.

#### ORDER FOR ADJOURNMENT

Mr. DOLE. Mr. President, I ask unanimous consent that following the statement by the Senator from West Virginia, the Senate stand in adjournment under the provisions of House Concurrent Resolution 92.

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

Mr. BYRD. I thank the leader.

#### WORLD TRADE ORGANIZATION

Mr. BYRD. Mr. President, before the leader leaves the floor, if I may have the attention of the distinguished leader. I just came to the floor because I heard the distinguished leader mention my name in connection with the bill to establish a commission to review the dispute settlement of the reports of the World Trade Organization, and for other purposes.

May I say to the leader that this is a matter about which I know very little. I am not on the committee that has jurisdiction over this legislation. I was asked this afternoon about this. I was asked if I would give consent. I understood that the leader wanted to get unanimous consent to adopt this bill this afternoon. I think it is too much of a bill to pass by unanimous consent on the last day before we go out. Mr. Kantor called me and I said, "Is there

an urgent time factor here or something that is about to expire? Is there a reason why this has to be done today, after everybody is gone?" I was against the GATT. I voted against it. I have a feeling that the leader feels about like I do on some of these trade bills. It was said that the leader would consider this a personal favor. I said I would like to do a personal favor for the leader. I would like that. There have been some things I have wanted from time to time that he has agreed to. But for this kind of a bill to be passed by unanimous consent on the last day, setting up a commission of this kind, I do not think we ought to do that. I think it is something we ought to study and debate, or at least have people back here who know more about it than I do. It was for that reason that I objected.

I certainly do not want to do anything that gets in the way of the leader or hurts his feelings. But I just cannot see the urgency of passing a bill of this size on the last day before we go out for 3 weeks. Why can we not do it when we come back? It still has to go to the House; it has to go to conference. I tried to study this hurriedly. I am not on the Finance Committee, as I say. I may very well support this; I may not. But it sets up a commission composed of five members, all of whom shall be judges, Federal judiciary judges. That is just one thing that caught my eye. Why should we appoint a commission of this kind made up of the membership of judges of the Federal circuit courts? Why should business not be represented? Why should labor not be represented?

Perhaps there are some good answers. But I do not know them. I am sorry if the leader has taken umbrage to my objection, but I do not feel that something of this importance should be whipped through on the last day before a 3-week recess by unanimous consent. I hope the leader will not feel any ill will toward me. If he wants to hold up a nomination, that is his right. I am not doing this for any political reason. I do not oppose this for any political reason. I think my President supported it. The White House wants me to remove my objection. Mickey Kantor wants me to remove it.

I am not objecting, may I say to my good friend, for any partisan reason. I am not doing it for any reason to incur his ill will. I am sorry. But he mentioned my name on the floor, and I felt that I should come and explain this for the RECORD so that all Senators will know why I have objected, when they get back.

I have no objection to taking it up when all Members of the Finance Committee on both sides are here. And when we get back, if they want to agree to it by unanimous consent, I might also. I would like for somebody to explain to me why we have to have five members of the circuit courts of this country on this commission. It seems to me they are too busy. This would appear to be something like a

full-time job. Why are they so specially competent? Surely someone should answer those questions.

As I say, there may be good answers to the questions. Once I hear them—Mr. Kantor tried to give me some answers. I was not convinced. Perhaps I can be convinced.

Mr. DOLE. Mr. President, will the Senator yield?

I need to go, but I will say this has been around about 8 months. It should not come as any great surprise. It is not major legislation. Many pieces of major legislation start by consent.

It is drafted by—almost by the administration. It has been in the Finance Committee. We have had hearings on it. We did not bring it to the floor without hearings. It is a promise made to me. Maybe they do not—maybe promises do not mean anything by the President of the United States and by the trade representative.

They did not guarantee it would get through the Congress. It may not get through the House. I did not know anybody had an objection. It has been around here for 8 months and everybody knew at the time—at least most everybody last November—when I appeared with the President in the Rose Garden and said I would support GATT if they would make these changes.

We thought they were necessary so we would not have a faceless, nameless bureaucrat in Geneva deciding what the future might be for American jobs. So we pursued it.

Certainly the Senator has a right to object, and we will be back here in September, but I must say when the chairman of the Finance Committee, the committee of jurisdiction, tells me today, well, we have taken care of that for you, I assumed it was done. Any Member has a right to object. I could object to all the nominees, but I did not pursue that course.

The Senator is within his rights. I hope that he will look at it carefully and maybe decide it is not so bad after all.

Mr. BYRD. As I say, I may be easily convinced of that, but I am also convinced that I have a higher responsibility than just approving something that the administration says is okay on a Friday afternoon before we go out.

It may have been around 8 months. I did not see this bill until this afternoon. I did not vote for GATT. I am naturally suspicious of legislation dealing with that subject to which I was opposed when it passed the Senate. I am sorry that the majority leader feels the way he does. There is no personal or political or partisan reason for my objection.

I just—there is no big hurry about this. I heard the leader say that the House might have some objections, and if the House may have some objections, perhaps there is something wrong and we ought to take a look at it.

I am doing what I think is right, and I am sorry that the majority leader appears to feel hurt about it. It is not my

desire that he feel hurt. I am doing what my conscience directs me to do under the circumstances. I will live with that.

I yield the floor.

ADJOURNMENT UNTIL 10 A.M.  
TUESDAY, SEPTEMBER 5, 1995

The PRESIDING OFFICER. Under the previous order and the provisions of House Concurrent Resolution 92, the Senate stands in adjournment until 10 a.m., Tuesday, September 5, 1995.

Thereupon, the Senate at 5:14 p.m. adjourned until Tuesday, September 5, 1995, at 10 a.m.

## NOMINATIONS

Executive nominations received by the Senate August 11, 1995:

### U.S. INSTITUTE OF PEACE

SEYMOUR MARTIN LIPSET, OF VIRGINIA, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE U.S. INSTITUTE OF PEACE FOR A TERM EXPIRING JANUARY 19, 1999, VICE ELSPETH DAVIES ROSTOW, TERM EXPIRED.

## CONFIRMATIONS

Executive nominations confirmed by the Senate August 11, 1995:

### DEPARTMENT OF ENERGY

JAMES JOHN HOECKER, OF VIRGINIA, TO BE A MEMBER OF THE FEDERAL ENERGY REGULATORY COMMISSION FOR THE TERM EXPIRING JUNE 20, 2000.

CHARLES B. CURTIS, OF MARYLAND, TO BE DEPUTY SECRETARY OF ENERGY.

### PANAMA CANAL COMMISSION

VINCENT REED RYAN, JR., OF TEXAS, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE PANAMA CANAL COMMISSION.

### DEPARTMENT OF STATE

VICTOR JACKOVICH, OF IOWA, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER-COUNSELOR, TO BE AMBASSADOR EXTRAORDINARY AND Plenipotentiary of the United States of America to the Republic of Slovenia.

JOHN L. HIRSCH, OF NEW YORK, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER-COUNSELOR, TO BE AMBASSADOR EXTRAORDINARY AND Plenipotentiary of the United States of America to the Republic of Sierra Leone.

WILLIAM HARRISON COURTNEY, OF WEST VIRGINIA, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER-COUNSELOR, TO BE AMBASSADOR EXTRAORDINARY AND Plenipotentiary of the United States of America to the Republic of Georgia.

STANLEY TUEMLER ESCUDERO, OF FLORIDA, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER-COUNSELOR, TO BE AMBASSADOR EXTRAORDINARY AND Plenipotentiary of the United States of America to the Republic of Uzbekistan.

JOSEPH A. PRESEL, OF RHODE ISLAND, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER-COUNSELOR, FOR THE RANK OF AMBASSADOR DURING HIS TENURE OF SERVICE AS SPECIAL NEGOTIATOR FOR NAGORNO-KARABAKH.

### MARINE MAMMAL COMMISSION

VERA ALEXANDER, OF ALASKA, TO BE A MEMBER OF THE MARINE MAMMAL COMMISSION FOR A TERM EXPIRING MAY 13, 1997.

### DEPARTMENT OF HEALTH AND HUMAN SERVICES

JOHN JOSEPH CALLAHAN, OF MASSACHUSETTS, TO BE AN ASSISTANT SECRETARY OF HEALTH AND HUMAN SERVICES.

### DEPARTMENT OF THE TREASURY

LAWRENCE H. SUMMERS, OF MASSACHUSETTS, TO BE DEPUTY SECRETARY OF THE TREASURY.

HOWARD MONROE SCHLOSS, OF LOUISIANA, TO BE AN ASSISTANT SECRETARY OF THE TREASURY.

### NATIONAL INSTITUTE FOR LITERACY

LYNNE C. WAIHEE, OF HAWAII, TO BE A MEMBER OF THE NATIONAL INSTITUTE FOR LITERACY ADVISORY BOARD FOR A TERM OF 3 YEARS.

### NATIONAL COMMISSION ON LIBRARIES AND INFORMATION SCIENCE

MARY S. FURLONG, OF CALIFORNIA, TO BE A MEMBER OF THE NATIONAL COMMISSION ON LIBRARIES AND INFORMATION SCIENCE FOR A TERM EXPIRING JULY 19, 1999.