

houses and paying no sales tax; and finally a letter from an ordinary citizen, John Dix, who bought a house full of furniture in North Carolina, almost \$10,000 worth, and suddenly was slapped with a tax bill of \$700 that he and his wife never dreamed even existed. If you want to stop all of that, fine.

There being no objection, the letters were ordered to be printed in the RECORD, as follows:

LONG BEACH YACHT SALES,
Long Beach, CA, January 18, 1994.
Attention: Mr. Stan Fendley, Tax Council
Hon. SENATOR BUMPERS,
Chairman, Committee on Small Business,
Russell Senate Office Building, Washington,
DC.

Thank you, in advance, for your sponsorship of legislation regarding the collection of interstate sales tax. This week we lost a \$240,000 deal as a result of a sales tax issue. They buyer bought a boat in Oregon to avoid our local and state sales tax. The vessel will be kept out of state for the required period of time and will be subsequently brought into California after the waiting period has elapsed. Based on our local tax rate of 8.25% the resulting tax would have been \$19,800.

Not only did we (and the State) lose this deal, but we also lost the time and expenses involved in upselling the customer to a more expensive boat (from \$140,000 to \$240,000), sea trialing the boat and providing extensive consultation regarding the product. The customer thanked us but basically said for \$19,800 he would have to make an economic choice to buy elsewhere. We did not have the margin to discount the product further to even attempt to compete.

In todays economic environment it is tough enough to succeed but without some form of a fair interstate sales tax collection program we, as a responsible and law abiding dealership, can not compete fairly against some of our out of state competitors that are not required to collect sales tax or tax at a significantly lower rate.

Again, thank you for sponsoring this important piece of legislation. Hopefully this will create a fair arena in which we can compete. As always, please feel free to contact me with any questions or comments that you may have.

Sincerely,

RAY JONES,
Owner.

Portland, TN, September 8, 1994.
Senator DALE BUMPERS,
Russell Senate Office Building, Washington,
DC.

DEAR SENATOR BUMPERS: When I moved from Nashville to a small town a number of years ago, I discovered the convenience of mail-order buying. I buy several hundred dollars worth of merchandise per year. I am 75 years old and can no longer drive to the city to shop. I know there are probably thousands in my situation.

Several months ago I heard on our local news that people purchasing goods from mail order catalogs must pay State sales and use tax on these items. That was news to me. I, and I know many others, have always thought that merchandise purchased outside our state was not subject to sales tax unless such a vendor had a store within our state.

Since I have always tried to be a law-abiding citizen, I added up from my records all purchases made in recent years, figured the sales tax, and mailed a check to the State Department of Revenue. But what about those many people who still do not know they are liable for these taxes? This situa-

tion makes it unfair to those who are paying.

I once ordered many Christmas gifts from catalogs. Now I am inclined to send money to my out-of-town relatives, avoiding the hassle of tax-record keeping.

I believe it is the duty of mail order companies to collect sales taxes due, just as other stores and grocers do. Modern-day computers certainly make it easy for them.

I understand you are working on legislation to correct this situation. I hope you will succeed.

Sincerely yours,

MAMIE R. WILLIS.

WHITE FURNITURE CO.,
January 19, 1994.

Senator DALE BUMPERS,
Dirksen Building, Washington, DC.

DEAR SENATOR BUMPERS: I want to make you aware of an unfair tax situation that has been occurring for years in the furniture business. For quite some time we tried to ignore this, but when you see or hear the results every day of the week you have to finally stop and take notice.

My family has a small retail furniture business in Arkansas. We have paid taxes in the same small town for years. Now we have customers who are being educated by advertisers to shop their local retail stores for model numbers and prices—then call North Carolina and order and avoid paying our state sales taxes.

I have personally lost individual sales in my area for fifteen to twenty thousand dollars. We have found that the larger sales are the ones that people do out of state because of the high percentage of tax.

I'm not crying about the prices; I would just like to have a level playing field. We service our clients with free delivery; we furnish the showrooms where they can touch and feel the merchandise; we finance the merchandise locally, and we employ Arkansas people to sell and deliver the furniture.

Last year NBC did a travel segment and, on over 200 stations across our country, showed people how to take their vacations in North Carolina, shop while they are there and save enough in sales tax to pay for their vacation. Then CBS did a week long special on "Good Morning America," devoting one day to furniture, one to cars, and another to clothes, etc.

I don't know about the other 49 states, but I do know that our state could use the revenue from those lost sales taxes for our schools, roads, and local government.

I will be proud to support you in any effort you can make to help our state collect these unpaid taxes.

Thank you.

DEBBIE WHITE.

Hilton Head, SC, September 12, 1994.
Hon. DALE BUMPERS,
Chairman, Committee on Small Business,
U.S. Senate, Washington, DC.

DEAR SENATOR BUMPERS: While on a trip to North Carolina a few years ago, my wife and I visited a furniture store to look for items for our winter home in Hilton Head, South Carolina. As you are no doubt aware, North Carolina is the furniture center of America. People come from all over America to buy furniture in North Carolina, drawn by word of mouth and various means of advertising.

As we shopped at one store in High Point, my wife and I found a number of furniture pieces that we were interested in buying. While considering the purchase, we were told by the sales staff that if this furniture were delivered to our home in South Carolina, no sales tax would be collected. This represented a savings of several hundred dollars, and became one factor in our decision to

make the purchase. Subsequently, we concluded the purchase agreement, and the furniture was delivered to our home in South Carolina a short time later.

Approximately four years after making that purchase, we were surprised to receive a letter from the South Carolina Department of Revenue informing us that the furniture we had purchased in North Carolina was subject to South Carolina's use tax. (South Carolina had learned about the purchase when North Carolina audited the furniture company and shared the audit information with South Carolina.) In addition to the 5 percent tax, we owed interest and penalties because we had failed to pay the tax promptly. On our furniture of some \$10,000, the total we owed for tax, interest and penalties was approximately \$700.

As you can imagine, we were shocked and upset at this news. We had no idea that we owed tax on this purchase. Like most consumers, we were accustomed to having sales taxes collected at the time of purchase, and it seemed odd to expect the customer to know when, where and how much tax to pay. And because the furniture salesman had told us that no tax would be "collected," we assumed that no tax existed.

I am not complaining about the tax itself. I certainly do not enjoy paying taxes, but had we known about this tax at the time of purchase, it wouldn't have been so bad. In that case, we could have considered the tax as part of the cost of the transaction and then made an informed decision about whether to make the purchase or not. Indeed, it's quite possible that we would still have bought the furniture. But we were blindsided. We were led to believe that there was no tax, then told four years later that there was a tax. That simply is not fair.

The worst part of this situation is that we were expected to pay interest and penalties. As I told the South Carolina Department of Revenue, I felt that this was particularly unreasonable since we didn't even know we owed the tax—and they didn't know we owed the taxes for four years. In the end, I won half the battle: they agreed to waive the penalties, but we still had to pay the interest.

I understand that the State of South Carolina cannot control what North Carolina merchants tell their customers. But the United States Congress can and should do so. I urge you to pass legislation immediately correcting this situation so that other consumers do not have the same bad experience we had.

In my opinion, you should require merchants who ship goods to other states to inform those customers that taxes may apply. The disclosure should be in writing, and the customer's signature should be required. Any merchant who fails to give the disclosure should have to pay 50 percent of any penalties or interest that occur. I believe this would discourage companies from failing to share important information with the consumer.

Thank you for the opportunity to share my thoughts with you on this issue. I hope that you will move quickly to ensure that other consumers aren't misled the way my wife and I were.

Sincerely,

JOHN DIX.

NOTICE OF HEARINGS

COMMITTEE ON ENERGY AND NATURAL
RESOURCES

Mr. MURKOWSKI. Mr. President, I would like to announce for the information of the Senate and the public that an oversight hearing has been

scheduled before the Committee on Energy and Natural Resources.

The hearing will take place Wednesday, March 22, 1995, at 9:30 a.m. in room SD-366 of the Dirksen Senate Office Building in Washington, DC.

The purpose of this hearing is to review the findings of a report prepared for the Committee on the cleanup of the Hanford Nuclear Reservation.

Those wishing to submit written statements should write to the Committee on Energy and Natural Resources, U.S. Senate, Washington, DC 20510. For further information, please call David Garman at (202) 224-7933 or Judy Brown at (202) 224-7556.

SUBCOMMITTEE ON FORESTS AND PUBLIC LANDS MANAGEMENT

Mr. CRAIG, Mr. President, I would like to announce for the information of the public that a hearing has been scheduled before the Subcommittee on Forests and Public Lands Management to receive testimony on S. 506, the Mining Law Reform Act of 1995.

The hearing will take place Thursday, March 30, 1995, at 9:30 am in room SD-366 of the Dirksen Senate Office Building in Washington, DC.

Those wishing to testify or who wish to submit written testimony statements should write to the Committee on Energy and Natural Resources, U.S. Senate, Washington, DC 20510. For further information, please call Michael Flannigan at (202) 224-6170.

SUBCOMMITTEE ON FOREST AND PUBLIC LANDS MANAGEMENT

Mr. CRAIG, Mr. President, I would like to announce for the information of the public that a hearing has been scheduled before the Subcommittee on Forests and Public Lands Management to receive testimony for a general oversight on the Forest Service land management planning process.

The hearing will take place Wednesday, April 5, 1995, at 9:30 am in room SD-366 of the Dirksen Senate Office Building in Washington, DC.

Those wishing to testify or who wish to submit written testimony statements should write to the Committee on Energy and Natural Resources, U.S. Senate, Washington, DC 20510. For further information, please call Mark Rey at (202) 224-2878.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON FINANCE

Mr. ABRAHAM. I ask unanimous consent that the Finance Committee be permitted to meet on Monday, March 13, 1995, beginning at 9:30 a.m., in room 215 of the Dirksen Senate Office Building, to conduct a hearing on the Consumer Product Index.

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

ADDITIONAL STATEMENTS

THE SENATOR

• Mr. SIMON. Mr. President, one of the members of the Presbyterian clergy with whom I have had the chance to work on historical projects and other things is the Reverend Robert Tabscott.

He sent me some observations he made 21 years ago about our former colleague, Senator Bill Fulbright. Bill Fulbright was a remarkable public servant.

I had the chance to work with him on exchange programs and other matters in the area of foreign policy.

To get a little more perspective on the impact of Senator Fulbright on people, it is good to read what Robert Tabscott wrote almost 21 years ago.

I ask that the tribute be printed in the RECORD.

The tribute follows:

[November 1974]

THE SENATOR

(By Robert Tabscott)

Reaching back in my memories I was first appreciative of William Fulbright in the early fall of 1961 when he eulogized the fallen Dag Hammarskjöld. Six years later in Mississippi I read his book, "The Arrogance of Power." It was a watershed for me: a provocative word in a hard and sterile time. The book challenged the American dream of opulence and power and called for a rediscovery of the values of Jefferson and the American revolution. But more, it was a fervent appeal for a new tolerance among us for people of differing philosophies and cultures. The book shook my patriotic myths and aroused a circumspection for which I shall always be grateful.

So when it became possible to interview the Senator on one of my recent visits to Washington, I was beside myself. Meeting him in the privacy of his large comfortable office, it was hard to imagine him as an international figure. He was surrounded by half-packed cartons of books (a prelude to his departure from the Senate), a cumbersome stack of magazines and papers, several bottles of mineral water and at least a week's supply of health foods and vitamins. Entering the office, I stood motionless. "Sit down," he said in a sonorous voice. I was extremely nervous and he waited for me to gain my composure. "You will have to excuse me," I said, "but this is quite an occasion for me." Graciously, he coaxed me on. "Well I am glad I could give you this time." I described my work and the Rockefeller grant and asked if I could take notes. He smiled and said, "I don't know if I will say anything important, but you may." And so I did.

J. William Fulbright was born in Missouri sixty-nine years ago. But he grew up in Arkansas, enjoying the benefits of a well-known and prosperous family. He won honors at the University in Fayetteville and was awarded a coveted Rhodes scholarship. His three years at Oxford were indelible. He read Tennyson, Lord Byron, Dryden, inspected Norman Churches, sought out Canterbury and Stradford and buried himself in English history and political thought. In 1928 he settled for a time in Vienna. From there he ventured with a friend to Salonika, Athens, and the Balkans. But his mind probed even further into Chinese history, Russian literature, and Creek philosophy.

At 34 he became the president of the University of Arkansas. Two years later during a political controversy he was asked to resign by the governor. He refused and was promptly fired. It was 1942. That spring, young Fulbright decided to run for Congress. Contrary to almost everyone's expectations, he was elected. By 1945 he had become the junior senator from Arkansas and had launched a career that would span thirty years and bring him international prominence.

We probably know William Fulbright best as chairman of the Senate's Foreign Relations Committee and for his untiring efforts to achieve détente with Russia and a better understanding of world Communism. For that he has been labeled a liberal and Communist sympathizer.

His greatest and most difficult years were between 1950 and 1973. At times he stood alone as he did against the maniacal red crusade of Joseph McCarthy, or as a persistent critic of two Administrations' Vietnam policies. On other occasions he has been painfully silent as he was during the Little Rock crisis and throughout most of the Civil Rights movement. The Senator is far from the hero his supporters have wanted him to be. But what is significant is that he has remained a man of conscience and integrity who has not sought to cover his inconsistencies but has acknowledged the painful struggle of public service and the burden of political compromise.

Two events illustrate that tension. On August 6, 1964, President Johnson requested Fulbright to introduce the famous Tonkin Resolution which gave the chief executive authority, " * * * to take all necessary measures to repel any armed attack against forces of the United States and to prevent further aggression." That action put us into a land war in Asia. Only two Senators, Morse of Oregon and Gruening of Alaska, voted against the resolution. But by February, 1965, Fulbright had become disillusioned. He was alarmed, " * * * by the tyranny of Puritan virtues, of the dogmatic ideology of false patriotism and a resurgence of manifest destiny in American life." The Senator would later confess that the Tonkin Resolution was one of the most regrettable mistakes of his public life.

In 1957, 19 senators and 77 representatives from the eleven states of the old Confederacy, drafted a manifesto attacking the Supreme Court's historic decision on segregation. "The court," they said, "had substituted naked power for established law." The signers pledged themselves " * * * to resist integration through all lawful means and by any lawful means." J. William Fulbright signed the Manifesto.

But there were reasons, he contended. It was an election year and there was great pressure in the south. He could leave his southern colleagues and go his own way or stay with them and be assured of remaining in the Senate. Better to compromise and to fight again. He was convinced that he could not survive if he stood alone. He chose to remain silent. Many were shocked and disappointed because of his actions.

But when you consider the events of the last decade there were few men and women in public life who stood apart to face the crisis of Little Rock, Vietnam, Selma, Kent State or Attica. At a time when the South needed the wisdom of its statesmen, not one major figure dared to challenge the old myths. It was left to a heroic company of black men and women and an unlikely army of students, teachers, ministers, editors, lawyers, judges, and businessmen to stir the nation's conscience and to open a way for politicians to follow.