

timing rules that we provide through the Tax Code are simply entitlement programs under another guise. Many of them make sense, Mr. President. And I would be the first to admit that. Many, however, probably could not stand the light of day if we had to vote on them as direct spending programs.

Given our critical need for deficit reduction, tax spending should not be treated any better or worse than other programs. It should not be protected any more than Social Security payments or crop price support payments or Medicare payments or welfare payments.

What am I really talking about? I am talking about letting wealthy taxpayers rent their homes for 2 weeks a year without having to report any income. That is already in the Tax Code. I am talking about providing production subsidies in excess of the dollars invested for the production of lead, uranium and asbestos—three poisons on which we spend millions of dollars each year just trying to clean up. That is already in the code. I am talking about tax credits for clean-fuel vehicles, cancelation of indebtedness income for farmers or real estate developers, special amortization periods for timber companies' reforestation efforts, industrial development bonds for airports or docks, special treatment of capital construction funds for shipping companies, et cetera.

Mr. President, before we see a long line of people coming down to defend these programs that I just mentioned, let me be clear that this bill does not pinpoint any specific expenditures. It simply requires that these programs be treated in a manner similar to other entitlement programs.

The Joint Tax Committee estimates the revenue lost from these tax expenditures each year. While interaction effects make it difficult to pinpoint exact costs—how one tax expenditure interacts with another—the Joint Tax Committee list will add up to over \$425 billion in 1995. Unchecked, this list will grow by \$60 billion to over \$485 billion by 1999. Perhaps more interesting, however, are the administration's estimates of what the "outlay equivalents" for these tax expenditures are each year, in other words what they would cost us if they were transformed into direct spending programs, as opposed to hidden spending programs in the Tax Code. The administration's estimate for outlay equivalents in 1994 added up to \$550 billion; by 1998, this amount is expected to grow to over \$660 billion. At a time when we are properly talking about other spending cuts, I do not believe that tax expenditures should be out of bounds.

I am not suggesting that we eliminate all these programs. In fact, many of them I support. All I am suggesting is we put them under the same scrutiny that we put on other entitlement programs.

If we are serious about deficit reduction—and for our Nation's future I sincerely hope that we are—then every

segment of spending will have to be examined. We will not do it through discretionary spending cuts alone. Indeed, what is an area of the budget that is shrinking in terms of gross national product. We will not be able to do it through entitlement cuts alone. In order to achieve equitable, lasting deficit reduction, we will meet to consider tax expenditures as well.

I urge all my colleagues to support this bill.

I list Mr. DASCHLE and Mr. KERRY as original sponsors. I ask unanimous consent to have the text of the bill printed in the RECORD.

The bill follows:

S. 98

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 "Tax Expenditure Control Act of 1995".

SEC. 2. TAX EXPENDITURES INCLUDED IN BUDGET RESOLUTION.

Section 301 of the Congressional Budget Act of 1974 is amended—

(1) in subsection (a)(2) by inserting after "Federal revenues", both places it appears, the following: "and tax expenditures (including income tax expenditures or other equivalent base narrowing tax provisions applying to other Federal taxes)"; and

(2) in subsection (a)(4) by inserting after "budget outlays," the following: "tax expenditures (including income tax expenditures or other equivalent base narrowing tax provisions applying to other Federal taxes)".

SEC. 3. TAX EXPENDITURE ANALYSIS IN REPORT ACCOMPANYING BUDGET RESOLUTION.

Section 301(e)(1) of the Congressional Budget Act of 1974 is amended by inserting after "revenues" the following: "and tax expenditures".

SEC. 4. RECONCILIATION MAY INCLUDE TAX EXPENDITURE CHANGES.

Section 310(a)(2) of the Congressional Budget Act of 1974 is amended by inserting after "revenues" the following: "and tax expenditures".

SEC. 5. CONGRESSIONAL BUDGET OFFICE REPORT.

Section 202(f)(1) of the Congressional Budget Act of 1974 is amended in the matter following subparagraph (B) by striking "and budget outlays" and inserting " , budget outlays, and tax expenditures".

SEC. 6. EFFECTIVE DATE.

This Act and the amendments made by this Act shall take effect on the date of enactment of this Act. •

**NORTHERN MICHIGAN UNIVERSITY
NCAA DIVISION II WOMEN'S
VOLLEYBALL CHAMPIONS**

• Mr. LEVIN. Mr. President, I want to recognize and congratulate the Northern Michigan University women's volleyball team on their winning the 1994 NCAA Division II Volleyball Championship on December 5, 1994.

This marks the second straight year the Wildcats have won the NCAA Division II Championship and their third straight appearance in the finals. The championship victory capped a 32-4 record with an .875 winning percentage.

The Wildcats became only the third team in NCAA Division II history to

win back-to-back championships, and are still the only school in the eastern time zone to win an NCAA volleyball championship.

The members and coaches of the 1994 national champion Northern Michigan University Wildcats are: Kathy Jewell, Rachel Dyrek, Jennie Long, April Evans, Liu Jun, Joy Hanzal, Becky Smith, Emily Carrick, Heather Long, Kim Falkenhagen, Erin Hamilton, Pauline Schuette, Kris Backstrom, Jill Heinrich, Jennifer Hansmann, Head coach Mark Rosen, assistant coach Leisa Rosen, and student assistant Kelly Brown.

Mr. President on behalf of the Senate and the people of Michigan, I congratulate the players and coaches of the Northern Michigan University women's volleyball team. •

**TRIBUTE TO THE UNIVERSITY OF
COLORADO FOOTBALL TEAM**

• Mr. BROWN. Mr. President, I rise to recognize and congratulate the University of Colorado football team on a great season. The CU Buffaloes finished their season with 11 wins and 1 loss. On January 2, 1995, they became the Fiesta Bowl champions, earning the No. 3 ranking in the Nation.

Mr. President, Colorado won as a team but, three individuals deserve special recognition for their accomplishments. First, congratulation to CU tailback Rashaan Salaam who rushed for 2,055 yards this past season. Rashaan is only the fourth person in collegiate football history to attain this mark. He has received honors including being named All-American, All-Big Eight, and the NCAA rushing champion for 1994. In December, Rashaan became the first CU Buffalo to receive the coveted Heisman Trophy. Next, CU quarterback Kordell Stewart has earned acknowledgment for his on-the-field leadership of the CU Buffaloes for the past two seasons. Korell holds 38 school records, including the most total offensive yards by a player, total passing yards, and most touchdown passes thrown. He also is the Big Eight Conference all-time total offense record holder by gaining 7,770 passing and rushing yards. The final notable individual is head coach Bill McCartney. Through Coach McCartney's leadership and motivation the CU Buffaloes football program has become one of the strongest in the Nation.

This was Bill McCartney's 13th and final season as head coach. He retires as the winningest coach in Colorado's 104-year history. Bill McCartney coached the Buffaloes to three Big Eight championships and a national title during the 1990-91 season. I wish all the best to Rashaan Salaam, Kordell Stewart, and Bill McCartney in the future.

It gives the people of the State of Colorado great pride to see the CU

Buffaloes attain this level of excellence.●

MEASURE PLACED ON
CALENDAR—S. 169

The PRESIDING OFFICER. The clerk will read a bill for the second time.

The bill clerk read as follows:

A bill (S. 169) to curb the practice of imposing unfunded Federal mandates on States and local governments; to strengthen the partnership between the Federal Government and State, local and tribal governments; to end the imposition, in the absence of full consideration by Congress, of Federal mandates on State, local, and tribal governments without adequate funding, in a manner that may displace other essential governmental priorities; and to ensure that the Federal Government pays the costs incurred by those governments in complying with certain requirements under Federal statutes and regulations; and for other purposes.

Mr. GRASSLEY. Mr. President, I object to further consideration at this time.

The PRESIDING OFFICER. The bill will be placed on the calendar.

APPOINTMENT BY THE VICE
PRESIDENT

The PRESIDING OFFICER. The Chair, on behalf of the Vice President, pursuant to Senate Resolution 4, 95th Congress, Senate Resolution 448, 96th Congress, and Senate Resolution 127, 98th Congress, as amended by Senate Resolution 100, 101st Congress, appoints the following Senators to the Select Committee on Indian Affairs:

The Senator from Arizona [Mr. MCCAIN]; the Senator from Alaska [Mr. MURKOWSKI]; the Senator from Mississippi [Mr. COCHRAN]; the Senator from Washington [Mr. GORTON]; the Senator from New Mexico [Mr. DOMENICI]; the Senator from Kansas [Mrs. KASSEBAUM]; the Senator from Oklahoma [Mr. NICKLES]; the Senator from

Wyoming [Mr. THOMAS]; the Senator from Utah [Mr. HATCH]; the Senator from Hawaii [Mr. INOUE]; the Senator from North Dakota [Mr. CONRAD]; the Senator from Nevada [Mr. REID]; the Senator from Illinois [Mr. SIMMON]; the Senator from Hawaii [Mr. AKAKA]; the Senator from Minnesota [Mr. WELLSTONE]; the Senator from North Dakota [Mr. DORGAN]; and the Senator from Colorado [Mr. CAMPBELL].

APPOINTMENT BY THE VICE
PRESIDENT

The PRESIDING OFFICER. The Chair, on behalf of the Vice President, pursuant to section 1024, title XV, United States Code, appoints the following Senators to the Joint Economic Committee:

The Senator from Delaware [Mr. ROTH]; the Senator from Florida [Mr. MACK]; the Senator from Idaho [Mr. CRAIG]; the Senator from Utah [Mr. BENNETT]; the Senator from Pennsylvania [Mr. SANTORUM]; the Senator from Minnesota [Mr. GRAMS]; the Senator from New Mexico [Mr. BINGAMAN]; the Senator from Maryland [Mr. SARBANES]; the Senator from Massachusetts [Mr. KENNEDY]; and the Senator from Virginia [Mr. ROBB].

Mr. GRASSLEY. Mr. President, I suggest the absence of a quorum.

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

The clerk will call the roll.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

ORDERS FOR TOMORROW

Mr. GRASSLEY. Mr. President, I ask unanimous consent that when the Senate completes its business today, it stand in adjournment until 9:30 a.m. on Tuesday, January 10. I further ask

unanimous consent that following the recognition of the two leaders, the Journal of proceedings be approved to date, no resolutions come over under the rule, the call of the calendar be dispensed with and the morning hour be deemed to have expired.

I further ask unanimous consent that there be a period for the transaction of morning business, not to extend beyond the hour of 10 a.m., with Senators permitted to speak therein up to 5 minutes each.

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

ORDER OF PROCEDURE

Mr. GRASSLEY. Mr. President, at 10 a.m., the Senate will resume consideration of S. 2, the congressional coverage bill. Several amendments remain to be debated. Therefore, Senators should be on notice that rollcall votes are expected throughout Tuesday's session of the Senate but will occur not prior to 2:15 p.m.

RECESS AT 12:30 P.M.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Senate stand in recess from 12:30 p.m. on Tuesday, January 10, until 2:15 p.m. in order for the weekly party caucuses to meet.

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

ADJOURNMENT UNTIL TOMORROW
AT 9:30 A.M.

Mr. GRASSLEY. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that the Senate stand in adjournment in accordance with the previous order.

There being no objection, the Senate, at 7:07 p.m., adjourned until Tuesday, January 10, 1995, at 9:30 a.m.