

D.C. Act 11-172 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1803. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 11-173 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1804. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 11-174 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1805. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 11-175 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1806. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 11-176 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1807. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 11-177 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1808. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 11-178 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1809. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 11-179 adopted by the Council on December 5, 1995; to the Committee on Governmental Affairs.

EC-1810. A communication from the Under Secretary of Defense (Acquisition and Technology), transmitting, pursuant to law, a report relative to foreign entities and the secondary Arab boycott of Israel; to the Committee on Armed Services.

EC-1811. A communication from the Architect of the Capitol, transmitting, pursuant to law, the report of expenditures for the period April 1, 1995 through September 30, 1995; to the Committee on Appropriations.

EC-1812. A communication from the Under Secretary of Defense, transmitting, pursuant to law, the report of a violation of the Antideficiency Act, case number 94-18; to the Committee on Appropriations.

EC-1813. A communication from the Director of the Office of Management and Budget, the Executive Office of the President, transmitting, pursuant to law, the report on appropriations legislation within five days of enactment; to the Committee on the Budget.

EC-1814. A communication from the Director of the Office of Management and Budget, the Executive Office of the President, transmitting, pursuant to law, the report on appropriations legislation within five days of enactment; to the Committee on the Budget.

EC-1815. A communication from the Clerk of the United States Court of Federal Claims, transmitting, pursuant to law, the report of the Court for fiscal year 1995; to the Committee on the Judiciary.

EC-1816. A communication from the Secretary of the Smithsonian Institution, transmitting, pursuant to law, the annual proceedings of the One Hundred and Fourth Continental Congress of the National Society of the Daughters of the American Revolution; to the Committee on Rules and Administration.

EC-1817. A communication from the Secretary of Defense, transmitting, pursuant to

law, the semiannual report of the Office of the Inspector General for the period April 1 through September 30, 1995; to the Committee on Governmental Affairs.

EC-1818. A communication from the Secretary of Transportation, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1819. A communication from the Chairman of the Defense Nuclear Facilities Safety Board, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1820. A communication from the Chairman of the Federal Trade Commission, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1821. A communication from the Acting Archivist of the United States, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1822. A communication from the Chairman of the National Credit Union Administration, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1823. A communication from the Chairman of the Nuclear Regulatory Commission, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1824. A communication from the Chairman of the Nuclear Waste Technical Review Board, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1825. A communication from the Chairman of the Occupational Safety and Health Review Commission, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1826. A communication from the Director of the Office of Personnel Management, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1827. A communication from the Chairman, Labor and Management members of the Railroad Retirement Board, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1828. A communication from the Chairman of the Securities and Exchange Commission, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1829. A communication from the Director of the Woodrow Wilson Center, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1830. A communication from the Director of the Office of Federal Housing Enterprise Oversight, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1831. A communication from the Director of the Office of Personnel Management (The President's Pay Agent), transmitting,

pursuant to law, the report relative to locality-based comparability payments for General Schedule employees for calendar year 1996; to the Committee on Governmental Affairs.

EC-1832. A communication from the President of the National Endowment for Democracy, transmitting, pursuant to law, the report on the internal controls and financial systems in effect during fiscal year 1995; to the Committee on Governmental Affairs.

EC-1833. A communication from the Commissioner of the Susquehanna River Basin Commission, transmitting, a notice relative to the absence of formal internal controls and the Department of the Interior; to the Committee on Governmental Affairs.

EC-1834. A communication from the Commissioner of the Delaware River Basin Commission, transmitting, a notice relative to the absence of formal internal controls and the Department of the Interior; to the Committee on Governmental Affairs.

## REPORTS OF COMMITTEE

The following report of committee was submitted:

By Mr. D'AMATO, from the Special Committee To Investigate Whitewater Development Corporation and Related Matters:

Special Report entitled "Progress of the Investigation Into Whitewater Development Corporation and Related Matters and Recommendation for Future Finding" (Rept. No. 104-204).

## 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. DOLE (for himself, Mr. GREGG, Mr. HELMS, Mr. SHELBY, and Mr. COVERDELL):

S. 1519. A bill to prohibit United States voluntary and assessed contributions to the United Nations if the United Nations imposes any tax or fee on United States persons or continues to develop or promote proposals for such taxes or fees; to the Committee on Foreign Relations.

## SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. DOLE:

S. Res. 209. A resolution to provide for the approval of interim regulations applicable to the Senate and the employees of the Senate and adopted by the Board of the Office of Compliance before January 23, 1996, and for other purposes; considered and agreed to.

S. Con. Res. 39. A concurrent resolution providing for the "State of the Union" address by the President of the United States; considered and agreed to.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DOLE (for himself, Mr. GREGG, Mr. HELMS, Mr. SHELBY, and Mr. COVERDELL):

S. 1519. A bill to prohibit United States voluntary and assessed contributions to the United Nations if the

United Nations imposes any tax or fee on United States persons or continues to develop or promote proposals for such taxes or fees; to the Committee on Foreign Relations.

#### THE PROHIBITION ON U.N. TAXATION ACT

Mr. DOLE. Mr. President, imagine a percentage of every international airline ticket, every letter mailed overseas, every international trade transaction, and every exchange of foreign currency being collected for the use of unelected unaccountable international bureaucrats. Billions of dollars available outside the control of any government. Is this the paranoid fantasy in a science fiction thriller? No, it is the real world plans of United Nations bureaucrats, led by the current U.N. Secretary General Boutros Boutros-Ghali to develop a network of global taxation to fund the United Nations outside the scrutiny of the United States or any other country.

For years, United Nations bureaucrats and their allies in special interest groups and academia have dreamed about funding the United Nations through global taxes and other revenue-raising schemes. Taxes on air travel, military expenditures, postage, energy sources, currency transactions could raise as much as \$300 billion a year—subject only to the whims of the bloated U.N. bureaucrats. Tax collecting would allow the United Nations to do as it pleases, not as its member states wanted. As Boutros Boutros-Ghali said earlier this month, such revenue power would mean "I will not be under the daily financial control of the member states."

While there has been tepid opposition to the taxation plans of Boutros Boutros-Ghali from the Clinton administration, it is far from certain even strong U.S. opposition could halt these U.N. schemes—the United States has only 1 of 185 votes in the U.N. General Assembly. It is not certain that any revenue raising initiative would be subject to the U.S. veto in the U.N. Security Council.

It is true the United Nations is facing a serious shortfall of funds. And it is true the United States owes a large part of this debt—in excess of \$1 billion. The Republican Congress has been unwilling to provide funds to clear up this debt because of the absence of often promised and never delivered reform. While Boutros Boutros-Ghali and his supporters consistently point to the multibillion shortfall, they ignore, cover up, and excuse outrageous abuses occurring regularly throughout the U.N. system.

Let me give you a few examples.

In 1994 and 1995, more than one-half million dollars was spent on the special committee on the situation with regard to the implementation on the granting of independence to colonial countries and territories. Long after decolonization was over, the United Nations was searching for ways to liberate such territories as American Samoa and the U.S. Virgin Islands—

both of which have voting representatives in the U.S. Congress.

The World Health Organization [WHO] spends 75 percent of its \$1 billion budget on staff, and much of the rest on conferences, travel and printing. Senior staff positions have increased more than 60 percent since the current director-general took office in 1988. When a U.N.-commissioned 50th anniversary history discussed corruption in the process of naming the current WHO chief, U.N. censors deleted the references.

In April, 1994, the U.N. office in Somalia lost \$3.9 million kept in a cabinet with a poor lock. Despite repeated warnings, U.N. officials took no action to secure the funds. A month later, a U.N. military officer in Somalia lost \$61,000 and another \$76,000 was destroyed in a flood in the drought-plagued country.

The International Labor Organization [ILO] will spend \$30 million in 1994-95 on conference organization and printing for special events.

Mr. President, these are but a handful of examples of waste, fraud and abuse at the United Nations. They waste real money every day. Seriously addressing the rampant corruption and inefficiency throughout the United Nations system is the way to resolve U.N. funding problems—not taxing American citizens.

As today's Washington Times editorial and article make clear, the U.N. tax idea is not an idle pursuit of some dreamers—it is a concept that U.N. employees spend time developing, promoting and publicizing. It is time for Congress to act. It is time to say no taxation without representation in the United Nations and it is time to shut down U.N. organizations which spend their time—and American taxpayers dollars—scheming to get into American wallets for even more money.

Today, with Senators GREGG, HELMS, and SHELBY, I am introducing S. 1519, "The Prohibition of United Nations Taxation Act of 1996." The bill does three things. First, it lays out congressional findings on U.N. taxation and concludes the United Nations has no legal authority to tax American citizens. Second, it prohibits U.S. payments to the United Nations if it attempts to impose any of the taxation schemes. Third, the bill cuts off funds for any United Nations organization which develop or advocates taxation schemes. Companion legislation will be introduced in the House of Representatives today by Congressman GERALD SOLOMON and others. Congressman SOLOMON has a long record of involvement in United Nations reform issues, and I thank him for his leadership on this issue.

I know both Chairman HELMS at the Foreign Relations Committee and Chairman GREGG at the Appropriations Committee plan to hold Senate hearings on the taxation plans of the United Nations. I expect to discuss the possibility of hearings with Finance

Committee Chairman ROTH as well. I commend Senator GREGG and Senator HELMS for their leadership on this issue as well as our other original cosponsor, Senator SHELBY.

The Clinton administration has begun to discuss the possibility of U.N. reform. Many of my colleagues have been involved in the effort to bring serious change to the United Nations. But as long as the United Nations spends its time on global taxation and not on its severe shortcomings, real reform will be impossible. And as long as Boutros Boutros-Ghali has visions of becoming the tax collector for the U.N. state, real reform will be impossible. The out-of-control pursuit of power by the United Nations has made the Prohibition on United Nations Taxation Act of 1996 necessary. I am confident it will be enacted this year.

I ask that the editorial from today's Washington Times and the letter to GAO sent by Senator HELMS, Senator GREGG, and myself be printed in the RECORD.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

I say to my colleagues that we certainly welcome additional cosponsors.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

S. 1519

*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 "Prohibition on United Nations Taxation Act of 1996".

#### SEC. 2. FINDINGS.

The Congress finds that—

(1) in 1948, the average United States family with children paid only three percent of its income in Federal taxes;

(2) in 1996, the average United States family with children paid more than 24 percent of its income in Federal taxes;

(3) United Nations officials have made numerous and repeated proposals to provide financing for the United Nations outside the scrutiny of Member States of the United Nations, including borrowing from international financial institutions, assuming control of bonds issued by Member States, and imposing taxes on an extensive range of transactions, goods, and services;

(4) the 1994 "Human Development Report" of the United Nations Development Program stated that "[i]t is appropriate that the proceeds of an international tax be devoted to international purposes and be placed at the disposal of international institutions";

(5) on January 14, 1996, United Nations General Secretary Boutros Boutros-Ghali stated that an international tax would mean that "[he would] not be under the daily financial will of the Member States";

(6) American taxpayers have paid approximately \$30,000,000,000 to the United Nations since 1945;

(7) the United Nations and its organizations are replete with mismanagement, waste, corruption, and inefficiency which cost American taxpayers millions of dollars each year;

(8) the power to tax is an attribute of sovereignty;

(9) the United Nations does not have the attributes of sovereignty and is not a sovereign power; and

(10) the United Nations has no legal authority to impose taxes on United States citizens.

### SEC. 3. PROHIBITION OF IMPOSITION OF GLOBAL TAXATION OR MULTILATERAL BANK BORROWING.

The United States may not pay any voluntary or assessed contribution to the United Nations or any of its specialized or affiliated agencies if the United Nations—

(1) attempts to implement or impose any taxation or fee on any United States persons; or

(2) borrows funds from the International Bank for Reconstruction and Development (commonly referred to as the "World Bank"), the International Monetary Fund, or any other similar or regional international financial institution.

### SEC. 4. PROHIBITION ON CONTINUED DEVELOPMENT AND PROMOTION OF GLOBAL TAXATION PROPOSALS.

The United States may not pay any voluntary or assessed contribution to the United Nations or any of its specialized or affiliated agencies (including the United Nations Development Program) unless the President certifies in writing to the Congress 15 days in advance of such payment that the United Nations or such agency, as the case may be, is not engaged in any effort to develop, advocate, promote, or publicize any proposal concerning taxation or fees on United States persons in order to raise revenue for the United Nations or any such agency.

### SEC. 5. STATUTORY CONSTRUCTION.

Payments prohibited under this Act include disbursements to the United Nations pursuant to any undertaking made by the United States before the prohibition becomes effective.

### SEC. 6. DEFINITIONS.

As used in this Act:

(1) The term "person" has the meaning given such term in section 7701(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C. 7701(a)(1)).

(2) The term "taxation or fees on United States persons" includes any tax or fee assessed on United States persons on a per capita basis or on a transaction or user basis, including but not limited to any tax or fee on international air travel, foreign exchange transactions, the mails, or extraction or use of natural resources.

U.S. SENATE,

OFFICE OF THE REPUBLICAN LEADER,

Washington DC, January 17, 1996.

Hon. CHARLES BOWSHER,

U.S. Comptroller General, General Accounting Office, 441 "G" Street Northwest, Washington, DC.

DEAR MR. BOWSHER: In recent months, there has been increasing attention to various proposals which would allow the United Nations and its affiliated organizations to independently raise revenue by taxing American citizens. United Nations revenue-raising proposals under discussion include commercial and non-commercial borrowing, imposition of fees, issuance of bonds, and taxation of airline, postal, currency energy or other transactions.

We are deeply concerned about the legal, financial and policy implications of independent revenue-raising authority available to the United Nations or its affiliated organizations. Accordingly, we would appreciate your answering the following questions concerning various United Nations proposals:

What funding sources are available to United Nations organizations apart from contributions from Member states? What authority does the United Nations have for each of these sources?

How much revenue is raised by United Nations organizations through private contributions or through commercial sales of goods and services?

Which United Nations organizations currently have commercial or other borrowing authority? To what extent has borrowing occurred and under what legal authority?

What is the status of United Nations efforts to secure borrowing authority from the World Bank or other international financial institutions? Is there legal authority for such borrowing?

What is the status of the Secretary General's proposal concerning the issuance of bond or obligations made at the time of the 1995 G-7 meeting in Halifax, Nova Scotia?

What tax or fee proposals have been made by United Nations officials? By what officials and under what authority have these proposals been made? What action has been taken on these proposals (including the so-called "Tobin tax" on currency transactions endorsed by the United Nations Development Program)?

How much have United Nations organizations spent developing, publishing and advocating revenue-raising proposals?

What impact would each of these revenue-raising proposals have on U.S. obligations under any bilateral or multilateral agreements to which the U.S. is a party, including any trade agreements?

What role have American citizens employed by the United Nations played in advocating taxation and other revenue-raising proposals? Are there any circumstances under which United Nations revenue-raising proposals could be binding on United States citizens without an Act of Congress?

What is the process for approval of revenue-raising proposals by United Nations organizations, including the role of the Security Council and General Assembly? Are there any circumstances under which United Nations taxation proposals could be adopted over United States opposition?

What is the status under United States domestic law and relevant international law of each of the United Nations revenue-raising proposals?

What is United States government policy on each of the revenue-raising proposals, and how effectively has it been carried out?

The issue of United Nations plans to raise revenue outside the scrutiny of Member states will be the focus of serious attention by Congress in the coming weeks. We appreciate your expeditious response to our request.

Sincerely,

BOB DOLE.  
JESSIE HELMS.  
JUDD GREGG.

[From the Washington Times, Jan. 22, 1996]

### HOW NOT TO FUND THE U.N.

What do D.C. Control Board Chairman Andrew Brimmer and U.N. Secretary-General Boutros Boutros-Ghali have in common? Well, beyond trying to reform overgrown and ineffective bureaucracies, they both apparently have commuter taxes on their minds. The same week Mr. Brimmer hauled out that deader than dead political rabbit out of his chairman's hat, Mr. Boutros-Ghali was mulling over the same subject in an interview with the British Broadcasting Corp. It must be something in the air.

As reported by The Washington Times' Cathy Toups, Mr. Boutros-Ghali suggested that a \$1.50 surcharge on international airline tickets might help the United Nations solve its fiscal troubles. "We would not be under the daily financial will of member states who are unwilling to pay up," Mr. Boutros-Ghali said, thinking no doubt of the

United States which currently owes \$1.2 billion in back dues. Mr. Boutros-Ghali also suggested a levy on currency transactions and has previously proposed borrowing money from the World Bank to cover the organization's shortfall. All of which understandably has set alarm bells ringing here in Washington.

In a letter to the editor printed nearby, U.N. spokesman Joe Sills, writes that no commuter tax is currently under consideration by the United Nations and that Mr. Boutros-Ghali only spoke as someone heading a large organization with difficulties making ends meet. Further, Mr. Sills writes, the United Nations cannot raise or spend money without the approval of its member nations, which means that the United States has the power to veto a U.N. commuter tax any day. Accordingly, there is no reason to get unduly exercised about Mr. Boutros-Ghali's statements.

But even if no such formal proposal has been brought to the floor of the General Assembly, Mr. Boutros-Ghali himself is obviously considering it. Nor is Mr. Boutros-Ghali just any old U.N. official. As secretary-general, he has a great deal to do with setting the organization's agenda. Just look at the area of peacekeeping; it has grown manifold under his leadership, for better and sometimes for worse. In the absence of firm international leadership from the United States, Mr. Boutros-Ghali's views have in fact carried unusual weight.

The problem with a U.N. commuter tax—indeed reason why it so appeals to the secretary-general—is precisely that it would give the U.N. bureaucracy a measure of independence from its member governments. Why such a scheme should never come to fruition is clear. Most importantly, only sovereign governments can levy taxes and the United Nations is not a government, no matter the aspirations of its leaders and minions. Secondly, an independent source of revenue would alleviate the pressure on the organization to reform itself, which is currently being applied by the United States. In principle, member states may have the last word on how the money is spent, but so do they now, and the organization is still riddled with corruption and waste as recorded meticulously by its new inspector general.

Knowing all of this, Senate Majority leader Bob Dole, Senate Foreign Relations Committee Chairman Jesse Helms and Judd Gregg, chairman of the Senate appropriations subcommittee responsible for U.N. payments, have announced their intention to introduce legislation to prevent the Clinton administration from pursuing Mr. Boutros-Ghali's train of thought any further. All three have written to Charles Bowsher, U.N. comptroller general, to determine the status of proposals out there, such as U.N. commercial and non-commercial borrowing, imposition of various fees, issuance of bonds, and commuter and international transaction taxes. And Mr. Helms' committee is planning to hold hearings on the matter.

All of which seem like perfectly reasonable precautions. Mr. Sills reassures us that the United Nation's is only an instrument of the will of its member nations. That's fine, it should stay that way, which means that the governments of its member nations must continue to hold the purse strings.

Mr. HELMS. Mr. President, I can assure the distinguished majority leader that consideration of this will be rapid, and I think I can predict the outcome of the Foreign Relations Committee's action on it.

It is an interesting thing about Mr. Boutros Boutros-Ghali. Dot Helms and I had dinner with the Secretary General, and his wife some weeks back, and

he discussed with me a number of problems he was having with the United Nations, including financial problems. But he certainly did not mention anything about giving the U.N. authority to impose taxes upon the American people. I think that maybe the Secretary General has overspoken himself in asserting his belief that the United Nations should be allowed to collect taxes directly from American citizens.

I was astonished, Mr. President, when in an interview with the BBC, U.N. Secretary General Boutros Boutros-Ghali made the absurd suggestion that the United Nations should be allowed to collect taxes directly from American citizens—and citizens of other sovereign nations—to finance the operation of the United Nations. His stated reason for creating such a U.N. tax, Mr. Boutros-Ghali said, would be so that the U.N. "would not be under the daily financial will of member states."

In the first place, the gentleman obviously has scant knowledge of the Constitution of the United States. I have heard a lot of disturbing suggestions coming out of the United Nations over the years, but this one—with all respect to the Secretary General—is among the most unacceptable yet. The United Nations will never be able to tax the American citizens, certainly not as long as Senator DOLE is in the Senate or elsewhere in the Government, nor as long as I am here. And I am happy to join Senator DOLE in offering this legislation today, S. 1519, bearing the title of the Prohibition of United Nations Taxation Act, requiring the United States to cut off all funding to the United Nations if the United Nations does intend or attempt to impose such a scheme.

Despite what the U.N. Secretary General and the international bureaucrats may want to believe, the United Nations is not a sovereign entity. It is not a world government, and the Secretary General is not president of the world. No Secretary General in the future should entertain or even express such foolish notions. The United Nations is purely a consultative body, made up of sovereign nations, who did not check their sovereignty at the U.N. door when they sent representatives to the functions and deliberations of the United Nations.

Furthermore, the American people absolutely would not stand for any form of U.N. taxation; they are already paying more than 24 percent of their income to the U.S. Federal Government. They do not need nor will they accept paying another dime to fund a world government in New York led by a nonelected bureaucrat.

The Secretary General has several times advocated a standing U.N. military. His idle suggestion giving the United Nations the power of direct taxation is a matter that invites a worldwide rejection and distrust of the United Nations.

Mr. President, I again assure the majority leader that I will schedule hear-

ings by the Senate Foreign Relations Committee for the purpose of investigating this matter, and to make clear that the United States must oppose any and all efforts to give the United Nations such unprecedented powers. And, Mr. President, if the Secretary General somehow succeeds securing either the powers of direct taxation, or a standing military, then the United States must withdraw immediately from the United Nations.

I yield the floor.

#### ADDITIONAL COSPONSORS

S. 607

At the request of Mr. WARNER, the names of the Senator from California [Mrs. BOXER] and the Senator from Utah [Mr. BENNETT] were added as cosponsors of S. 607, a bill to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to clarify the liability of certain recycling transactions, and for other purposes.

S. 837

At the request of Mr. WARNER, the names of the Senator from Hawaii [Mr. INOUE], the Senator from Vermont [Mr. LEAHY], and the Senator from Pennsylvania [Mr. SPECTER] were added as cosponsors of S. 837, a bill to require the Secretary of the Treasury to mint coins in commemoration of the 250th anniversary of the birth of James Madison.

S. 881

At the request of Mr. PRYOR, the name of the Senator from Iowa [Mr. HARKIN] was added as a cosponsor of S. 881, a bill to amend the Internal Revenue Code of 1986 to clarify provisions relating to church pension benefit plans, to modify certain provisions relating to participants in such plans, to reduce the complexity of and to bring workable consistency to the applicable rules, to promote retirement savings and benefits, and for other purposes.

S. 978

At the request of Mrs. HUTCHISON, the names of the Senator from Rhode Island [Mr. PELL] and the Senator from New Hampshire [Mr. GREGG] were added as cosponsors of S. 978, a bill to facilitate contributions to charitable organizations by codifying certain exemptions from the Federal securities laws, to clarify the inapplicability of antitrust laws to charitable gift annuities, and for other purposes.

S. 1146

At the request of Mr. LEAHY, the name of the Senator from Kansas [Mr. DOLE] was added as a cosponsor of S. 1146, a bill to amend the Internal Revenue Code of 1986 to clarify the excise tax treatment of draft cider.

S. 1183

At the request of Mr. HATFIELD, the name of the Senator from New Jersey [Mr. LAUTENBERG] was added as a cosponsor of S. 1183, a bill to amend the Act of March 3, 1931 (known as the Davis-Bacon Act), to revise the stand-

ards for coverage under the Act, and for other purposes.

S. 1392

At the request of Mr. BAUCUS, the name of the Senator from Washington [Mrs. MURRAY] was added as a cosponsor of S. 1392, a bill to impose temporarily a 25 percent duty on imports of certain Canadian wood and lumber products, to require the administering authority to initiate an investigation under title VII of the Tariff Act of 1930 with respect to such products, and for other purposes.

#### SENATE CONCURRENT RESOLUTION 39—PROVIDING FOR THE STATE OF THE UNION ADDRESS BY THE PRESIDENT OF THE UNITED STATES

Mr. DOLE submitted the following concurrent resolution; which was considered and agreed to:

S. CON. RES. 39

*Resolved by the Senate (the House of Representatives concurring), That the two Houses of Congress assemble in the Hall of the House of Representatives on Tuesday, January 23, 1996, at 9 p.m., for the purpose of receiving such communication as the President of the United States shall be pleased to make to them.*

#### SENATE RESOLUTION 209—TO PROVIDE FOR THE APPROVAL OF INTERIM REGULATIONS

Mr. DOLE submitted the following resolution; which was considered and agreed to:

S. RES. 209

*Resolved,*

#### SECTION 1. APPROVAL OF INTERIM REGULATIONS.

(a) IN GENERAL.—The interim regulations applicable to the Senate and the employees of the Senate that were adopted by the Board of the Office of Compliance before January 23, 1996, are hereby approved until such time as final regulations applicable to the Senate and the employees of the Senate are approved in accordance with section 304(c) of the Congressional Accountability Act of 1995 (2 U.S.C. 1384(c)).

(b) CONSTRUCTION.—Nothing in subsection (a) shall be construed to affect the authority of the Senate under such section 304(c).

#### NOTICES OF HEARINGS

##### SUBCOMMITTEE ON POST OFFICE AND CIVIL SERVICE

Mr. STEVENS. Mr. President, I would like to announce that the Senate Subcommittee on Post Office and Civil Service, of the Committee on Governmental Affairs, and the House Subcommittee on Postal Service, Committee on Government Reform and Oversight, will hold a hearing on January 25, 1996, on USPS Reform—The International Experience.

The hearing is scheduled for 9:30 a.m. in room 342 of the Dirksen Senate Office Building. For further information, please contact Pat Raymond, Senate Staff Director, at 224-2254, or Dan Blair, House Staff Director, at 225-3741.