

Protection of Investment, with Annex, with Protocol, signed at Washington on September 26, 1994 (Treaty Doc. 104-14).

Treaty Doc. 104-19 Bilateral Investment Treaty between the United States and Albania (Exec. Rept. 104-19).

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 Treaty Between the Government of the United States of America and the Government of the Republic of Albania Concerning the Encouragement and Reciprocal Protection of Investment, with Annex and Protocol, signed at Washington on January 11, 1995 (Treaty Doc. 104-19).*

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. STEVENS:

S. 1894. An original bill making appropriations for the Department of Defense for the fiscal year ending September 30, 1997, and for other purposes; from the Committee on Appropriations; placed on the calendar.

By Mr. GRASSLEY:

S. 1895. A bill to amend the Internal Revenue Code of 1986 to allow certain cash rent farm landlords to deduct soil and water conservation expenditures; to the Committee on Finance.

SUBMISSION OF CONCURRENT AND  
SENATE RESOLUTIONS

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

By Mr. LOTT:

S. Res. 267. A resolution to make changes in Committee membership for the 104th Congress; considered and agreed to.

STATEMENTS ON INTRODUCED  
BILLS AND JOINT RESOLUTIONS

By Mr. GRASSLEY:

S. 1895. A bill to amend the Internal Revenue Code of 1986 to allow certain cash rent farm landlords to deduct soil and water conservation expenditures; to the Committee on Finance.

TAX LEGISLATION

• Mr. GRASSLEY. Mr. President, I introduce important tax legislation to improve our Nation's soil conservation and water quality. This measure will extend the conservation expense income tax deduction to farmers who improve soil and water conservation and rent that farmland to family members on a cash basis. This legislation builds upon an existing and successful income tax provision that applies to similar improvements on share-crop rentals. I encourage my colleagues to cosponsor this legislation and thereby endorse an environmental tax policy that uniformly encourages conservation improvements on our Nation's farms.

Among all of our Nation's farmland, 4 out of 5 acres in the United States rely on private landowners and tenants

to care for the natural resources. Even though all farmers should be encouraged to become good stewards of the land, current tax policy does not provide incentives to help all private landowners and tenants to make conservation improvements that are consistent with environmental policy. On the one hand, farm landlords operating on a share-crop basis are rewarded with an income tax deduction for soil and water conservation improvements. However, cash rent landlords who make the same conservation improvements are denied a similar income tax deduction. My legislation will eliminate this inequality.

Mr. President, 43 percent of our Nation's farmland is rented. Of that farmland, 35 percent is rented on a share-crop basis, and 65 percent is rented on a cash basis. Share-crop rentals are arrangements where landlords typically contribute the real estate and improvements, and tenants contribute the labor. Cash rentals are also arrangements where landlords usually contribute the real estate and improvements. However, the landlords also contribute labor since these agreements are many times within a family farm environment.

To further compare, share-crop landlords may deduct certain costs paid or incurred for the treatment or moving of earth for soil and water conservation such as leveling, conditioning, grading, and terracing farmland. Likewise, share-crop landlords may also deduct costs incurred to build and maintain drainage ditches and earthen dams. Cash rentals, however, are not provided a tax deduction even though they practice similar conservation methods. In other words, with the substance between these rentals being often the same, the tax treatment of conservation expenses is vastly different.

Mr. President, it may surprise you to know that many family farmers are cash rent landlords. The life cycle of a family farm is one where aging parents gradually pass the family farm to their sons or daughters. In many cases, because the children cannot initially afford to purchase the family farms from their parents, a parent-child business relationship often starts out as a rental. Sometimes it is a share-crop rental, other time they agree to a cash rent relationship.

Unfortunately, our tax and environmental policy toward these two relationships remains irrational. If a landlord share-crops with a stranger, then that landlord can deduct conservation expenditures. However, if a widowed farm-wife cash rents farmland to her daughter and watches over the grandchildren while she is in the field, the grandmother cannot deduct conservation expenditures. Furthermore, a retired father who cash rents to his son and provides labor assistance during harvest is denied a conservation tax deduction.

I believe that our tax policy should encourage and reward sound soil con-

servation practices regardless of the situation of the farmers. At a minimum, our tax policy should reward family farmers who make long term soil conservation improvements to any of their farmland. In fact, these sound conservation practices have already aided many farmers in reducing our level of soil erosion. The USDA reported in its 1992 Natural Resources Inventory that soil erosion has decreased by 1 billion tons annually. The USDA attributes one half of that decrease to improved conservation efforts by farmers. Nonetheless, our Nation's tax policy requires that family farmers on a cash rent basis bear much of the expense of this successful environmental policy. My legislation fixes this problem. Surely, it will yield even further soil and water conservation of our Nation's most valuable non-renewable resource, farmland.●

ADDITIONAL COSPONSORS

S. 684

At the request of Mr. HATFIELD, the names of the Senator from Washington [Mrs. MURRAY], the Senator from Kentucky [Mr. McCONNELL], the Senator from Virginia [Mr. ROBB], the Senator from Massachusetts [Mr. KERRY], and the Senator from Utah [Mr. HATCH] were added as cosponsors of S. 684, a bill to amend the Public Health Service Act to provide for programs of research regarding Parkinson's disease, and for other purposes.

S. 704

At the request of Mr. SIMON, the name of the Senator from Virginia [Mr. ROBB] was added as a cosponsor of S. 704, a bill to establish the Gambling Impact Study Commission.

S. 1489

At the request of Mrs. MURRAY, the name of the Senator from Oregon [Mr. WYDEN] was added as a cosponsor of S. 1489, a bill to amend the Wild and Scenic Rivers Act to designate a portion of the Columbia River as a recreational river, and for other purposes.

S. 1703

At the request of Mr. MURKOWSKI, the name of the Senator from Vermont [Mr. JEFFORDS] was added as a cosponsor of S. 1703, a bill to amend the Act establishing the National Park Foundation.

S. 1802

At the request of Mr. THOMAS, the name of the Senator from South Dakota [Mr. PRESSLER] was added as a cosponsor of S. 1802, a bill to direct the Secretary of the Interior to convey certain property containing a fish and wildlife facility to the State of Wyoming, and for other purposes.

S. 1843

At the request of Mr. INHOFE, the name of the Senator from Kentucky [Mr. McCONNELL] was added as a cosponsor of S. 1843, a bill to provide for the allocation of funds from the Mass Transit Account of the Highway Trust Fund, and for other purposes.

S. 1890

At the request of Mr. KENNEDY, the names of the Senator from Virginia [Mr. ROBB], the Senator from Florida [Mr. GRAHAM], and the Senator from North Dakota [Mr. DORGAN] were added as cosponsors of S. 1890, a bill to increase Federal protection against arson and other destruction of places of religious worship.

S. 1893

At the request of Mrs. BOXER, her name was added as a cosponsor of S. 1893, a bill to provide for the settlement of issues and claims related to the trust lands of the Torres-Martinez Desert Cahuilla Indians, and for other purposes.

## SENATE RESOLUTION 85

At the request of Mr. CHAFEE, the name of the Senator from Tennessee [Mr. FRIST] was added as a cosponsor of Senate Resolution 85, a resolution to express the sense of the Senate that obstetrician-gynecologists should be included in Federal laws relating to the provision of health care.

## SENATE RESOLUTION 263

At the request of Ms. MOSELEY-BRAUN, the name of the Senator from North Dakota [Mr. DORGAN] was added as a cosponsor of Senate Resolution 263, a resolution relating to church burning.

## AMENDMENT NO. 4055

At the request of Mr. KEMPTHORNE the name of the Senator from Colorado [Mr. BROWN] was added as a cosponsor of amendment No. 4055 proposed to S. 1745, an original bill to authorize appropriations for fiscal year 1997 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe personnel strengths for such fiscal year for the Armed Forces, and for other purposes.

# SENATE RESOLUTION 267—TO MAKE CHANGES IN COMMITTEE MEMBERSHIP FOR THE 104TH CONGRESS

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

## S. RES. 267

*Resolved*, That notwithstanding any provision of the Standing Rules of the Senate, the following Senators are either added to or removed from the following committees for the 104th Congress, or until their successors are appointed:

Added to:

Armed Services: The Senator from Kansas [Mrs. FRAHM];

Banking, Housing, and Urban Affairs: The Senator from Kansas [Mrs. FRAHM];

Finance: The Senator from Mississippi [Mr. LOTT];

Governmental Affairs: The Senator from New Mexico [Mr. DOMENICI];

Agriculture, Nutrition and Forestry: The Senator from Texas [Mr. GRAMM];

Rules and Administration: The Senator from Mississippi [Mr. LOTT];

Budget: The Senator from Florida [Mr. MACK].

Removed From:

Armed Services: The Senator from Mississippi [Mr. LOTT];

Banking, Housing, and Urban Affairs: The Senator from New Mexico [Mr. DOMENICI];

Governmental Affairs: The Senator from Colorado [Mr. BROWN]; and

Budget: The Senator from Mississippi [Mr. LOTT].

## AMENDMENTS SUBMITTED

## THE NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 1997

### GRAMM (AND OTHERS) AMENDMENT NO. 4083

Mr. GRAMM (for himself, Mr. ROTH, Mr. INOUE, Mr. LOTT, Mr. CRAIG, Mrs. HUTCHISON, Mr. THURMOND, Mr. REID, Mr. INHOFE, Mr. ROBB, Mr. MCCONNELL, and Mr. WARNER) proposed an amendment to the bill (S. 1745) to authorize appropriations for fiscal year 1997 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe personnel strengths for such fiscal year for the Armed Forces, and for other purposes; as follows:

At the end of title VII, add the following:

### SEC. 708. PLANS FOR MEDICARE SUBVENTION DEMONSTRATION PROGRAMS.

(A) PROGRAM FOR ENROLLMENT IN TRICARE MANAGED CARE OPTION.—(1) Not later than September 6, 1996, the Secretary of Defense and the Secretary of Health and Human Services shall jointly submit to Congress and the President a report that sets forth a specific plan and the Secretaries' recommendations regarding the establishment of a demonstration program under which—

(A) military retirees who are eligible for medicare are permitted to enroll in the managed care option of the Tricare program; and

(B) the Secretary of Health and Human Services reimburses the Secretary of Defense from the medicare program on a capitated basis for the costs of providing health care services to military retirees who enroll.

(2) The report shall include the following:

(A) The number of military retirees projected to participate in the demonstration program and the minimum number of such participants necessary to conduct the demonstration program effectively.

(B) A plan for notifying military retirees of their eligibility for enrollment in the demonstration program and for any other matters connected with enrollment.

(C) A recommendation for the duration of the demonstration program.

(D) A recommendation for the geographic regions in which the demonstration program should be conducted.

(E) The appropriate level of capitated reimbursement, and a schedule for such reimbursement, from the medicare program to the Department of Defense for health care services provided enrollees in the demonstration program.

(F) An estimate of the amounts to be allocated by the Department for the provision of health care services to military retirees eligible for medicare in the regions in which the demonstration program is proposed to be conducted in the absence of the program and an assessment of revisions to such allocation that would result from the conduct of the program.

(G) An estimate of the cost to the Department and to the medicare program of providing health care services to medicare eligible military retirees who enroll in the demonstration program.

(H) An assessment of the likelihood of cost shifting among the Department and the medicare program under the demonstration program.

(I) A proposal for mechanisms for reconciling and reimbursing any improper payments among the Department and the medicare program under the demonstration program.

(J) A methodology for evaluating the demonstration program, including cost analyses.

(K) An assessment of the extent to which the Tricare program is prepared to meet requirements of the medicare program for purposes of the demonstration program and the provisions of law or regulation that would have to be waived in order to facilitate the carrying out of the demonstration program.

(L) An assessment of the impact of the demonstration program on military readiness.

(M) Contingency plans for the provision of health care services under the demonstration program in the event of the mobilization of health care personnel.

(N) A recommendation of the reports that the Department and the Department of Health and Human Services should submit to Congress describing the conduct of the demonstration program.

(b) FEASIBILITY STUDY FOR PROGRAM FOR ENROLLMENT IN TRICARE FEE-FOR-FEE-SERVICE OPTION.—Not later than January 3, 1997, the Secretary of Defense and the Secretary of Health and Human Services shall jointly submit to Congress and the President a report on the feasibility and advisability of expanding the demonstration program referred to in subsection (a) so as to provide the Department with reimbursement from the medicare program on a fee-for-service basis for health care services provided medicare-eligible military retirees who enroll in the demonstration program. The report shall include a proposal for the expansion of the program if the expansion is determined to be advisable.

(c) AUTHORIZATION OF APPROPRIATIONS.—Of the amounts authorized to be appropriated in section 301, \$75,000,000 shall be made available to carry out the demonstration program referred to in subsection (a) if Congress authorizes the program by the end of the Second Session of the 104th Congress.

## THE SENATE CAMPAIGN FINANCE REFORM ACT OF 1996

### GREGG AMENDMENT NO. 4084

(Ordered referred to the Committee on Rules and Administration.)

Mr. GREGG submitted an amendment intended to be proposed by him to the bill (S. 1219) to reform the financing of Federal elections, and for other purposes; as follows:

At the appropriate place, insert:

### SEC. . WRITTEN CONSENT REQUIRED TO USE UNION DUES AND OTHER MANDATORY EMPLOYEE FEES FOR POLITICAL ACTIVITIES.

(a) IN GENERAL.—Section 316(b) of the Federal Election Campaign Act of 1971 (2 U.S.C. 441b(b)) is amended by adding at the end the following new paragraph:

“(8)(A) No dues, fees, or other moneys required as a condition of membership in a labor organization or as a condition of employment shall be collected from an individual for use in activities described in subparagraph (A), (B), or (C) of paragraph (2) unless