

The pension simplification provisions are an important contribution to the long-term financial security of our citizens. These measures are designed for the benefit of working Americans and will permit small businesses to establish pension plans for their employees. Further, these measures encourage savings and bring additional safeguards to pension plans, which will ensure the financial independence of millions of Americans in their retirement. The bill also includes a provision to clear up longstanding problems that plague church pension plans and will ensure that clergymen will not face unanticipated additional taxes on their modest pensions.

The extension of the tax exclusion for educational assistance is another important aspect of this legislation. This provision will extend the exclusion for those who benefit from employer-provided tuition assistance. There is no reason to penalize workers for the generosity of their employers. The Tax Code cannot ignore the national interest in a well-educated and highly skilled work force.

This bill also includes numerous commonsense tax provisions. The limited extension of the orphan drug tax credit will renew credits to defray the costs of clinical tests for drugs designed to treat rare diseases. The bill also extends the research and experimentation tax credit to encourage investment in innovative approaches and new technologies.

I believe that economic growth is one of our most important concerns—growth has been anemic since President Clinton pushed through his record tax increases of 1993 without a single Republican vote—and the growth provisions will begin to address this issue. The bill boosts the allowance for small business equipment expensing and extends the work opportunity tax credit that brings low-skill people into the work force. Unfortunately, however, the minimum wage increase will erect additional hurdles for those in search of job opportunities.

The minimum wage increase is good politics, but, Mr. President, it is bad economics. It will result in job losses for hundreds of thousands of people in low-skill jobs. It will become prohibitively expensive to hire these workers at increased wages. Further, the increased minimum wage will result in inflationary ripples through the economy as wage costs drive up prices. I also believe that the minimum wage increase is, in effect, an unfunded mandate that will increase labor costs for State and local governments and thus boost tax rates.

If we are serious about growth and the expansion of opportunity, Mr. President, this Congress will focus its attention on small business incentives and pension reforms, not minimum wage increases. We will bring economic opportunities to millions of Americans through elimination of the barriers to entry-level jobs rather than congress-

sional efforts to set wages. After all, the typical worker earns the minimum wage for just a brief period, and the minimum wage is a way-station rather than a destination in American careers.

I wish that the Congress passed a bill that I could support, and, yet, I believe that our obligation is to the Americans of the next generation rather than the political imperatives of the next election. There are some good provisions in this bill, but there are provisions to which I cannot lend my support, and I thus voted against the bill.●

#### THE 15TH ANNIVERSARY OF EAST SHORE REGIONAL ADULT DAY CENTER

● Mr. LIEBERMAN. Mr. President, I rise today to honor the East Shore Regional Adult Day Center on the occasion of their 15th anniversary.

For the past 15 years, the Adult Day Center has been serving the needs of the elderly and the disabled with loving care. The center has provided medical monitoring, recreational therapeutic treatment, and innovative programs to the mentally and physically challenged adults of the Connecticut community. Over 600 families from the Greater New Haven area have been granted respite from the Adult Day Center and both the State and the Nation have recognized the center with awards for service and humanitarianism.

The East Shore Regional Adult Day Center's dedication and commitment to the citizens of Connecticut can be seen not only through its continued efforts to provide clients and families with comfort and support, but also in its Intergenerational Program, a program designed to involve children from various local schools in the area in activities at the center.

I am confident that I speak for all of the citizens of Connecticut in expressing pride and gratitude for the East Shore Regional Adult Day Center as it celebrates its 15th anniversary. The executive director, Thomas Russell Romano, and his staff have committed themselves to providing much needed care and treatment for the people of Connecticut.●

#### BUDGET SCOREKEEPING REPORT

● Mr. DOMENICI. Mr. President, I hereby submit to the Senate the budget scorekeeping report prepared by the Congressional Budget Office under section 308(b) and in aid of section 311 of the Congressional Budget Act of 1974, as amended. This report meets the requirements for Senate scorekeeping of section 5 of Senate Concurrent Resolution 32, the first concurrent resolution on the budget for 1986.

This report shows the effects of congressional action on the budget through August 2, 1996. The estimates of budget authority, outlays, and revenues, which are consistent with the

technical and economic assumptions of the 1996 concurrent resolution on the budget—House Concurrent Resolution 67, show that current level spending is above the budget resolution by \$15.6 billion in budget authority and by \$14.3 billion in outlays. Current level is \$45 million below the revenue floor in 1996 and \$7.8 billion above the revenue floor over the 5 years, 1996–2000. The current estimate of the deficit for purposes of calculating the maximum deficit amount is \$259.9 billion, \$14.2 billion above the maximum deficit amount for 1996 of \$245.7 billion.

Since my last report, dated July 29, 1996, Congress has cleared and the President has signed the 1997 Agriculture appropriations bill (Public Law 104-180, which includes a 1996 supplemental, the Small Business Job Protection Act—Public Law 104-188, the Health Insurance Portability and Accountability Act of 1996—Public Law 104-191, and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996—Public Law 104-193. These actions have changed the current level of budget authority, outlays, and revenues.

This submission also includes my first report for fiscal year 1997, reflecting congressional action through August 2, 1996. The estimates of budget authority, outlays, and revenues are consistent with the technical and economic assumptions of the 1997 concurrent resolution on the budget House Concurrent Resolution 178.

The material follows:

U.S. CONGRESS,  
CONGRESSIONAL BUDGET OFFICE,  
Washington, DC, September 3, 1996.

Hon. PETE V. DOMENICI,  
Chairman, Committee on the Budget, U.S. Senate, Washington DC.

DEAR MR. CHAIRMAN: The attached report for fiscal year 1996 shows the effects of Congressional action on the 1996 budget and is current through August 2, 1996. The estimates of budget authority, outlays, and revenues are consistent with the technical and economic assumptions of the 1996 Concurrent Resolution on the Budget (H. Con. Res. 67). This report is submitted under Section 308(b) and in aid of Section 311 of the Congressional Budget Act, as amended.

Since my last report, dated July 29, 1996, the Congress has cleared and the President has signed the 1997 Agriculture Appropriations Bill (P.L. 104-180), which includes a 1996 supplemental, the Small Business Job Protection Act (P.L. 104-188), the Health Insurance Portability and Accountability Act of 1996 (P.L. 104-191), and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193). These actions have changed the current level of budget authority, outlays, and revenues.

Sincerely,

JUNE E. O'NEILL,  
Director.

THE CURRENT LEVEL REPORT FOR THE U.S. SENATE, FISCAL YEAR 1996, 104TH CONGRESS, 2D SESSION, AS OF CLOSE OF BUSINESS AUGUST 2, 1996

(In billions of dollars)

	Budget resolution H. Con. Res. 67	Current level	Current level over/under resolution
ON-BUDGET			
Budget Authority <sup>1</sup> .....	1,285.5	1,301.1	15.6

THE CURRENT LEVEL REPORT FOR THE U.S. SENATE, FISCAL YEAR 1996, 104TH CONGRESS, 2D SESSION, AS OF CLOSE OF BUSINESS AUGUST 2, 1996—Continued

[In billions of dollars]

	Budget resolution H. Con. Res. 67	Current level	Current level over/under resolution
Outlays <sup>1</sup> .....	1,288.2	1,302.4	14.3
Revenues:			
1996 .....	1,042.5	1,042.5	0.0
1996–2000 .....	5,691.5	5,699.3	7.8
Deficit .....	245.7	259.9	14.2
Debt Subject to Limit .....	5,210.7	5,092.8	–117.9
OFF-BUDGET			
Social Security Outlays:			
1996 .....	299.4	299.4	0.0

THE CURRENT LEVEL REPORT FOR THE U.S. SENATE, FISCAL YEAR 1996, 104TH CONGRESS, 2D SESSION, AS OF CLOSE OF BUSINESS AUGUST 2, 1996—Continued

[In billions of dollars]

	Budget resolution H. Con. Res. 67	Current level	Current level over/under resolution
1996–2000 .....	1,626.5	1,626.5	0.0
Social Security Revenues:			
1996 .....	374.7	374.7	0.0
1996–2000 .....	2,061.0	2,060.6	–0.4

<sup>1</sup> The discretionary spending limits for budget authority and outlays for the Budget Resolution have been revised pursuant to Section 103(c) of P.L. 104–121, the Contract with America Advancement Act.

THE CURRENT LEVEL REPORT FOR THE U.S. SENATE, FISCAL YEAR 1996, 104TH CONGRESS, 2D SESSION, AS OF CLOSE OF BUSINESS AUGUST 2, 1996—Continued

[In billions of dollars]

	Budget resolution H. Con. Res. 67	Current level	Current level over/under resolution
Note.—Current level numbers are the estimated revenue and direct spending effects of all legislation that Congress has enacted or sent to the President for his approval. In addition, full-year funding estimates under current law are included for entitlement and mandatory programs requiring annual appropriations even if the appropriations have not been made. The current level of debt subject to limit reflects the latest U.S. Treasury information on public debt transactions.			

THE ON-BUDGET CURRENT LEVEL REPORT FOR THE U.S. SENATE, 104TH CONGRESS, 2D SESSION, SENATE SUPPORTING DETAIL FOR FISCAL YEAR 1996, AS OF CLOSE OF BUSINESS AUGUST 2, 1996

[In millions of dollars]

	Budget authority	Outlays	Revenues
ENACTED IN PREVIOUS SESSIONS			
Revenues .....			1,042,557
Permanents and other spending legislation .....	830,272	798,924	
Appropriation legislation .....		242,052	
Offsetting receipts .....	–200,017	–200,017	
Total previously enacted .....	630,254	840,958	1,042,557
ENACTED IN FIRST SESSION			
Appropriation Bills:			
1995 Rescissions and Department of Defense Emergency Supplementals Act (P.L. 104–6) .....	–100	–885	
1995 Rescissions and Emergency Supplementals for Disaster Assistance Act (P.L. 104–19) .....	22	–3,149	
Agriculture (P.L. 104–37) .....	62,602	45,620	
Defense (P.L. 104–61) .....	243,301	163,223	
Energy and Water (P.L. 104–46) .....	19,336	11,502	
Legislative Branch (P.L. 105–53) .....	2,125	1,977	
Military Construction (P.L. 104–32) .....	11,177	3,110	
Transportation (P.L. 104–50) .....	12,682	11,899	
Treasury, Postal Service (P.L. 104–52) .....	23,026	20,530	
Offsetting receipts .....	–7,946	–7,946	
Authorization Bills:			
Self-Employed Health Insurance Act (P.L. 104–7) .....	–18	–18	–101
Alaska Native Claims Settlement Act (P.L. 104–42) .....	1	1	
Fishermen's Protective Act Amendments of 1995 (P.L. 104–43) .....		( <sup>1</sup> )	
Perishable Agricultural Commodities Act (P.L. 104–48) .....	1	( <sup>1</sup> )	1
Alaska Power Administration Sale Act (P.L. 104–58) .....	–20	–20	
ICC Termination Act (P.L. 104–88) .....			( <sup>1</sup> )
Total enacted first session .....	366,191	245,845	–100
ENACTED IN SECOND SESSION			
Appropriation Bills:			
Ninth Continuing Resolution (P.L. 104–99) <sup>2</sup> .....	–1,111	–1,313	
District of Columbia (P.L. 104–122) .....	712	712	
Foreign Operations (P.L. 104–107) .....	12,104	5,936	
Offsetting receipts .....	–44	–44	
Omnibus Rescissions and Appropriations Act of 1996 (P.L. 104–134) .....	330,746	246,113	
Offsetting receipts .....	–63,682	–55,154	
1997 Agriculture (P.L. 104–180) .....	–4		
Authorization Bills:			
Gloucester Marine Fisheries Act (P.L. 104–91) <sup>3</sup> .....	14,054	5,882	
Smithsonian Institution Commemorative Coin Act (P.L. 104–96) .....	3	3	
Saddleback-Mountain Arizona Settlement Act (P.L. 104–102) .....		–7	
Telecommunications Act of 1996 (P.L. 104–104) <sup>4</sup> .....			
Farm Credit System Regulatory Relief Act (P.L. 104–105) .....	–1	–1	
National Defense Authorization Act of 1996 (P.L. 104–106) .....	369	367	
Extension of Certain Expiring Authorities of the Department of Veterans Affairs (P.L. 104–110) .....	–5	–5	
To award Congressional Gold Medal to Ruth and Billy Graham (P.L. 104–111) .....	( <sup>1</sup> )	( <sup>1</sup> )	
An Act Providing for Tax Benefits for Armed Forces in Bosnia, Herzegovina, Croatia and Macedonia (P.L. 104–117) .....			–38
Contract with America Advancement Act (P.L. 104–121) .....	–120	–6	
Agriculture Improvement and Reform Act (P.L. 104–127) .....	–325	–744	
Federal Tea Tasters Repeal Act of 1996 (P.L. 104–128) .....			( <sup>1</sup> )
Antiterrorism and Effective Death Penalty Act (P.L. 104–132) .....			2
An Act to Amend the Foreign Assistance Act of 1961 and the Arms Export Control Act (P.L. 104–164) .....	–72	–72	
The Taxpayer Bill of Rights 2 (P.L. 104–168) .....			–30
Small Business Job Protection Act (P.L. 104–188) .....			92
Health Insurance Portability and Accountability Act of 1996 (P.L. 104–191) .....		10	62
Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104–193) .....	104		
An Act for the Relief of Benchmark Rail Group, Inc. (Pvt. L. 104–1) .....		1	
An Act for the Relief of Nathan C. Vance (Pvt. L. 104–2) .....	( <sup>1</sup> )	( <sup>1</sup> )	
Total enacted second session .....	292,727	201,679	88
ENTITLEMENTS AND MANDATORIES			
Budget resolution baseline estimates of appropriated entitlements and other mandatory programs not yet enacted .....	11,913	13,951	
TOTALS			
Total Current Level <sup>5</sup> .....	1,301,085	1,302,434	1,042,545
Total Budget Resolution .....	1,285,515	1,288,160	1,042,500
Amount remaining:			
Under Budget Resolution .....			–45
Over Budget Resolution .....	15,570	14,274	

<sup>1</sup> Less than \$500,000.

<sup>2</sup> P.L. 104–99 provides funding for specific appropriated accounts until September 30, 1996.

<sup>3</sup> This bill, also referred to as the sixth continuing resolution for 1996, provides funding until September 30, 1996, for specific appropriated accounts.

<sup>4</sup> The effects of this act on budget authority, outlays, and revenues begin in fiscal year 1997.

<sup>5</sup> In accordance with the Budget Enforcement Act, the total does not include \$4,785 million in budget authority and \$2,686 million in outlays for funding of emergencies that have been designated as such by the President and the Congress.

U.S. CONGRESS,  
CONGRESSIONAL BUDGET OFFICE,  
Washington, DC, September 3, 1996.

Hon. PETE V. DOMENICI,  
Chairman, Committee on the Budget, U.S. Senate,  
Washington, DC.

DEAR MR. CHAIRMAN: The attached report, my first for fiscal year 1997, shows the effects of Congressional action on the 1997 budget and is current through August 2, 1996. The estimates of budget authority, outlays, and revenues are consistent with the technical and economic assumptions of the 1997 Concurrent Resolution on the Budget (H. Con. Res. 178). This report is submitted under Section 308(b) and in aid of Section 311 of the Congressional Budget Act, as amended.

Sincerely,

JUNE E. O'NEILL,  
Director.

THE CURRENT LEVEL REPORT FOR THE U.S. SENATE, FISCAL YEAR 1997, 104TH CONGRESS, 2D SESSION, AS OF CLOSE OF BUSINESS AUGUST 2, 1996

(In billions of dollars)

	Budget resolution H. Con. Res. 178	Current level	Current level over/under resolution
<b>ON-BUDGET</b>			
Budget Authority .....	1,314.8	844.5	-470.2
Outlays .....	1,311.0	1,032.0	-279.0
Revenues:			
1997 .....	1,083.7	1,101.6	17.8
1997-2001 .....	5,913.3	6,012.7	99.4
Deficit .....	227.3	-69.6	-269.9
Debt Subject to Limit .....	5,432.7	5,041.5	-391.2
<b>OFF-BUDGET</b>			
Social Security Outlays:			
1997 .....	310.4	310.4	0.0
1997-2001 .....	2,061.3	2,061.3	0.0
Social Security Revenues:			
1997 .....	385.0	384.7	-0.3
1997-2001 .....	2,121.0	2,120.6	-0.4

Note.—Current level numbers are the estimated revenue and direct spending effects of all legislation that Congress has enacted or sent to the President for his approval. In addition, full-year funding estimates under current law are included for entitlement and mandatory programs requiring annual appropriations even if the appropriations have not been made. The current level of debt subject to limit reflects the latest U.S. Treasury information on public debt transactions.

THE ON-BUDGET CURRENT LEVEL REPORT FOR THE U.S. SENATE 104TH CONGRESS, 2D SESSION SENATE SUPPLEMENTARY DETAIL FOR FISCAL YEAR 1997, AS OF CLOSE OF BUSINESS AUGUST 2, 1996

(In millions of dollars)

	Budget authority	Outlays	Revenues
<b>ENACTED IN PREVIOUS SESSIONS</b>			
Revenues .....			1,100,355
Permanents and other spending legislation .....	843,212	804,226	
Appropriation legislation .....		238,509	
Offsetting receipts .....	-199,772	-199,772	
Total previously enacted .....	643,440	842,963	1,100,355
<b>ENACTED THIS SESSION</b>			
Appropriations Bills:			
Agriculture (P.L. 104-180) ..	52,345	44,936	
Authorization Bills:			
Taxpayer Bill of Rights 2 (P.L. 104-168) .....			-15
Federal Oil & Gas Royalty Simplification & Fairness Act of 1996 (P.L. 104-185) .....	-2	-2	
Small Business Job Protection Act of 1996 (P.L. 104-188) .....	-76	-76	579
An Act to Authorize Voluntary Separation Incentives at A.I.D. (P.L. 104-190) .....	-1	-1	
Health Insurance Portability & Accountability Act of 1996 (P.L. 104-191) .....	305	315	590
Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193) .....	-2,341	-2,934	60
Total enacted this session .....	50,230	42,238	1,214

THE ON-BUDGET CURRENT LEVEL REPORT FOR THE U.S. SENATE 104TH CONGRESS, 2D SESSION SENATE SUPPLEMENTARY DETAIL FOR FISCAL YEAR 1997, AS OF CLOSE OF BUSINESS AUGUST 2, 1996—Continued

(In millions of dollars)

	Budget authority	Outlays	Revenues
<b>ENTITLEMENTS AND MANDATORIES</b>			
Budget resolution baseline estimates of appropriated entitlements and other mandatory programs not yet enacted .....	150,853	146,763	
Total Current Level <sup>1</sup> .....	844,523	1,031,964	1,101,569
Total Budget Resolution .....	1,314,760	1,311,011	1,083,728
Amount remaining:			
Under Budget Resolution .....	470,237	279,047	
Over Budget Resolution .....			17,841

<sup>1</sup>In accordance with the Budget Enforcement Act, the total does not include \$37 million in outlays for funding of emergencies that have been designated as such by the President and Congress.

SOUTHERN MARYLAND'S HISTORY—THE 100TH ANNIVERSARY OF THE CHARLES COUNTY COURTHOUSE

• Mr. SARBANES. Mr. President, Southern Maryland is rich in history—a history that has helped make our State and our Nation great. Southern Maryland is also the fastest growing part of the State of Maryland with thousands of jobs coming into the area as a result of the favorable recommendations of the Base Realignment and Closure Commission.

On September 8 in Charles County, the region pauses from the hustle and bustle in the area to mark a milestone in Southern Maryland's history with the 100th anniversary celebration of the Charles County Courthouse in the Town of LaPlata.

The Maryland Independent on September 4 included a supplement to its newspaper on the history of the Charles County Courthouse and its initiation through construction and subsequent additions.

Mr. President, I ask that the article be printed in the RECORD.

The article follows:

[From the Maryland Independent, Sept. 4, 1996]

ONE HUNDRED YEARS OF COURTHOUSE HISTORY

The 1896 courthouse is the last of four structures the county judicial and administrative bodies have occupied in the county's 338 years. In 1674, a building was erected at Moore's Lodge about one mile from La Plata. This building was abandoned in 1728, and the Charles County Court moved to Port Tobacco where the Maryland State Assembly authorized the building of a jail and a new courthouse.

Over time, the 1727-30 building became old and inadequate and a new courthouse was occupied by September 1821. It is this building that was destroyed by fire in 1892 in the midst of a bitter controversy over moving the courthouse to La Plata, and in 1896 a brick Victorian Gothic edifice was built on the present site.

The front facade was renovated in 1954 as it is seen today. In the middle 1970s, the rear of the building was extended in a typical 18th-century style, completely enclosing the 1896 structure.

THE FIRST COURTHOUSE

Charles County, named for Lord Baltimore's son and heir apparent, Charles Cal-

vert, was formally established in 1658. The court sat for the first time on May 25, 1658, and it is believed its first meetings were held at what is now Port Tobacco; however, there is no indication in the earliest records that this was the case. The first two volumes of the court records covering the period 1658-66 mention the exact meeting place only twice: "At A Counties Court Held at Humphreie Atwikses the 4th of June A 1658," and "The Court is Adjourned until the 12th of March A 1660 & appoynted to bee held at Clement Theobals hows."

According to the plaque in the 1954 addition to the present courthouse, the first Charles County Courthouse was built in 1658 and it is described as "One room built of logs, located on the western shore of Port Tobacco Creek."

COURTHOUSE AT MOORE'S LODGE

It was not until 1674 that a permanent location for a courthouse and prison was decided on. In the late fall of 1674, the county entered into a contract with John Allen to purchase Moore's Lodge, a one-acre tract of land on which Allen was then building a house. For a consideration of 20,000 pounds of tobacco, Allen contracted to have both the prison, a simple building, and the courthouse, which was of the cross style, ready for use by May 1675.

The clapboard-sheathed, timber-framed structure built in 1674 was located a mile south of La Plata and eventually abandoned in 1728. The courthouse, a one-story, one-room building with two small shed rooms at the rear, a two-story porch tower centered on the front and a brick outside chimney at one end, was initially intended for use as a dwelling.

Apparently Allen found himself unable to fulfill his agreement for at the January term, 1677, Thomas Hussey was given 20,000 pounds of tobacco for finishing the courthouse and the two rooms in the shed behind, "all of this to be done by September court following."

In 1682, after eight years of service, the courthouse was lengthened by 10 feet to provide for a "seat of Judicature." In September 1692, it was noted that the 1682 addition "wherein ye seat of judicature is, is very leaky."

In 1699, 25 years after its initial construction, the courthouse had to be almost entirely rebuilt. Work included extensive repairs to the supporting frame and replacement of the original chimney, exterior sheathing, floors, stairs, doors and windows. The rear shed rooms were removed and a 20-foot square room "with an Outside Chimney & Closet" was erected in their place. Despite this extensive renovation, the courthouse required further substantial repairs by 1715.

About 10 years after the repairs, the building was again "impaired, ruined and decayed." After deciding they had spent more than enough money and effort to keep the building standing, the commissioners petitioned the Assembly to build a new courthouse and prison on a site adjacent to the port settlement known as Chandler Town, then Charles Town and later as Port Tobacco. In 1731, the courthouse at Moore's Lodge was demolished and sold for salvage.

COURTHOUSE AT CHANDLER TOWN—CHARLES TOWN—PORT TOBACCO

In 1727, permission was granted to build a new courthouse . . .

"That the Justices of Charles County-court...are hereby authorized . . . to go to such Place commonly known by the name of Chandler-Town, on the East Side of Port-Tobacco Creek . . ."

Once the site had been chosen and the courthouse was under construction, the Assembly passed another act permitting the