

in vehicle wear and tear and other expenses associated with poor road conditions.

In Chicago, the transportation hub of the Nation, the traffic flow on some of the major arterial highways has increased seven-fold since they were built in the 1950's and 1960's. According to a recent study, Chicago is the fifth most congested city in the Nation. The typical Chicago-area driver wastes 34 hours every year sitting still in traffic jams, and pays \$470 a year in lost time and wasted fuel.

In order to meet the transportation infrastructure needs of Illinois and the Nation, the Federal Government must continue to play a lead role in the ongoing partnership to improve America's highways. If there were ever a legislative case in point for the saying, "If it's not broken, don't fix it," ISTEA is it.

The ISTEA Reauthorization Act of 1997 is a simple bill. It builds on the success of the last 6 years. It does not represent a set of major policy changes. It provides a significant increase in funding over ISTEA levels, and increases flexibility for States, all within the constructs defined by ISTEA. I hope the Environment and Public Works Committee will use this bill as the basis for its deliberations on ISTEA reauthorization, and I urge all of my colleagues to join us in sponsoring this important legislation.

I want to point out that this legislation does not reauthorize the mass transit half of ISTEA. That job falls on the Banking Committee. I look forward to working with my colleagues on the committee and with others who have a strong interest in transit to ensure the next 6 years of transit policy also mirror the successful framework of transit policy defined by ISTEA.

As we head into the 21st century, we must continue to maintain and improve America's transportation infrastructure. In the global economy, one of the things that makes our products competitive is our ability to move freight across the country cheaply and efficiently. The ISTEA Reauthorization Act of 1997 will accomplish that goal by continuing the success of ISTEA into the next 6 years.

ADDITIONAL COSPONSORS

S. 1

At the request of Mr. COVERDELL, the name of the Senator from Utah [Mr. BENNETT] was added as a cosponsor of S. 1, a bill to provide for safe and affordable schools.

S. 25

At the request of Mr. FEINGOLD, the name of the Senator from Maryland [Mr. SARBANES] was added as a cosponsor of S. 25, a bill to reform the financing of Federal elections.

S. 66

At the request of Mr. HATCH, the name of the Senator from California

[Mrs. FEINSTEIN] was added as a cosponsor of S. 66, a bill to amend the Internal Revenue Code of 1986 to encourage capital formation through reductions in taxes on capital gains, and for other purposes.

S. 181

At the request of Mr. GRASSLEY, the name of the Senator from Maine [Ms. COLLINS] was added as a cosponsor of S. 181, a bill to amend the Internal Revenue Code of 1986 to provide that installment sales of certain farmers not be treated as a preference item for purposes of the alternative minimum tax.

S. 194

At the request of Mr. CHAFEE, the name of the Senator from Alaska [Mr. MURKOWSKI] was added as a cosponsor of S. 194, a bill to amend the Internal Revenue Code of 1986 to make permanent the section 170(e)(5) rules pertaining to gifts of publicly-traded stock to certain private foundations and for other purposes.

S. 255

At the request of Mr. MCCAIN, the name of the Senator from Virginia [Mr. ROBB] was added as a cosponsor of S. 255, a bill to amend the Communications Act of 1934 to provide for the reallocation and auction of a portion of the electromagnetic spectrum to enhance law enforcement and public safety telecommunications, and for other purposes.

S. 261

At the request of Mr. DOMENICI, the name of the Senator from South Dakota [Mr. DASCHLE] was added as a cosponsor of S. 261, a bill to provide for a biennial budget process and a biennial appropriations process and to enhance oversight and the performance of the Federal Government.

S. 365

At the request of Mr. COVERDELL, the names of the Senator from Texas [Mr. GRAMM], the Senator from Colorado [Mr. ALLARD], the Senator from Missouri [Mr. ASHCROFT], the Senator from Washington [Mr. GORTON], the Senator from Ohio [Mr. DEWINE], and the Senator from Idaho [Mr. CRAIG] were added as cosponsors of S. 365, a bill to amend the Internal Revenue Code of 1986 to provide for increased accountability by Internal Revenue Service agents and other Federal Government officials in tax collection practices and procedures, and for other purposes.

S. 377

At the request of Mr. BURNS, the name of the Senator from Wyoming [Mr. ENZI] was added as a cosponsor of S. 377, a bill to promote electronic commerce by facilitating the use of strong encryption, and for other purposes.

S. 387

At the request of Mr. HATCH, the name of the Senator from Massachusetts [Mr. KENNEDY] was added as a cosponsor of S. 387, a bill to amend the Internal Revenue Code of 1986 to provide equity to exports of software.

S. 404

At the request of Mr. BOND, the name of the Senator from Florida [Mr. GRAMM] was added as a cosponsor of S. 404, a bill to modify the budget process to provide for separate budget treatment of the dedicated tax revenues deposited in the Highway Trust Fund.

S. 492

At the request of Mr. SARBANES, the names of the Senator from Kentucky [Mr. FORD] and the Senator from Massachusetts [Mr. KENNEDY] were added as cosponsors of S. 492, a bill to amend certain provisions of title 5, United States Code, in order to ensure equality between Federal firefighters and other employees in the civil service and other public sector firefighters, and for other purposes.

S. 494

At the request of Mr. KYL, the name of the Senator from Montana [Mr. BURNS] was added as a cosponsor of S. 494, a bill to combat the overutilization of prison health care services and control rising prisoner health care costs.

S. 521

At the request of Mr. COVERDELL, the names of the Senator from Missouri [Mr. ASHCROFT], the Senator from North Carolina [Mr. FAIRCLOTH], and the Senator from Ohio [Mr. DEWINE] were added as cosponsors of S. 521, a bill to amend the Internal Revenue Code of 1986 to impose civil and criminal penalties for the unauthorized access of tax returns and tax return information by Federal employees and other persons, and for other purposes.

S. 522

At the request of Mr. D'AMATO, his name was added as a cosponsor of S. 522, a bill to amend the Internal Revenue Code of 1986 to impose civil and criminal penalties for the unauthorized access of tax returns and tax return information by Federal employees and other persons, and for other purposes.

At the request of Mr. BRYAN, his name was added as a cosponsor of S. 522, *supra*.

At the request of Mr. COVERDELL, the names of the Senator from Texas [Mr. GRAMM], the Senator from Florida [Mr. MACK], the Senator from Colorado [Mr. ALLARD], the Senator from Missouri [Mr. ASHCROFT], the Senator from North Carolina [Mr. FAIRCLOTH], the Senator from Ohio [Mr. DEWINE], the Senator from Colorado [Mr. CAMPBELL], the Senator from Idaho [Mr. CRAIG], the Senator from Wisconsin [Mr. KOHL], and the Senator from Massachusetts [Mr. KERRY] were added as cosponsors of S. 522, *supra*.

S. 525

At the request of Mr. KENNEDY, the name of the Senator from Oregon [Mr. WYDEN] was added as a cosponsor of S. 525, a bill to amend the Public Health Service Act to provide access to health care insurance coverage for children.

S. 526

At the request of Mr. KENNEDY, the name of the Senator from Oregon [Mr. WYDEN] was added as a cosponsor of S.

526, a bill to amend the Internal Revenue Code of 1986 to increase the excise taxes on tobacco products for the purpose of offsetting the Federal budgetary costs associated with the Child Health Insurance and Lower Deficit Act.

S. 528

At the request of Mr. CAMPBELL, the name of the Senator from North Carolina [Mr. FAIRCLOTH] was added as a cosponsor of S. 528, a bill to require the display of the POW/MIA flag on various occasions and in various locations.

S. 529

At the request of Mr. GRASSLEY, the names of the Senator from Arkansas [Mr. HUTCHINSON], the Senator from Colorado [Mr. ALLARD], and the Senator from Kansas [Mr. ROBERTS] were added as cosponsors of S. 529, a bill to amend the Internal Revenue Code of 1986 to exclude certain farm rental income from net earnings from self-employment if the taxpayer enters into a lease agreement relating to such income.

SENATE JOINT RESOLUTION 6

At the request of Mr. KYL, the name of the Senator from New York [Mr. D'AMATO] was added as a cosponsor of Senate Joint Resolution 6, a joint resolution proposing an amendment to the Constitution of the United States to protect the rights of crime victims.

SENATE JOINT RESOLUTION 11

At the request of Mr. LAUTENBERG, his name was added as a cosponsor of Senate Joint Resolution 11, a joint resolution commemorating "Juneteenth Independence Day," June 19, 1865, the day on which slavery finally came to an end in the United States.

SENATE RESOLUTION 70

At the request of Mr. LAUTENBERG, his name was added as a cosponsor of Senate Resolution 70, a resolution expressing the sense of the Senate regarding equal pay for equal work.

SENATE RESOLUTION 72—RELATIVE TO SENATE FLOOR ACCESS

Mr. LOTT (for himself, Mr. WYDEN, Mr. REID, Mr. WELLSTONE, Mr. MURKOWSKI, and Mr. BRYAN) submitted the following resolution; which was referred to the Committee on Rules and Administration:

S. RES. 72

Resolved, That an individual with a disability who has or is granted the privilege of the Senate floor may bring such supporting services on the Senate floor, which the Senate Sergeant At Arms determines are necessary and appropriate to assist such disabled individuals in discharging the official duties of his or her position until the Committee on Rules and Administration has the opportunity to fully consider a permanent rules change.

SENATE RESOLUTION 73—TO DECLARE THE NEED FOR TAX RELIEF

Mr. LOTT submitted the following resolution; which was referred to the Committee on Finance:

S. RES. 73

SECTION 1. FINDINGS.

The Senate finds that:

(1) The total tax burden on the American family in 1996 was 30.4%, the highest level in history;

(2) In 1996, one in every three dollars earned in America was paid over in taxes to the federal government;

(3) The Congressional Budget Office estimates that in 1997 the federal government will take \$1.5 trillion from taxpayers; the highest amount ever;

(4) The President's Office of Management and Budget estimates that in 1997, the federal government will take \$673 billion from working families, the highest level in history;

(5) President Clinton proposed, and the then-Democrat-controlled Congress enacted, a \$241 billion tax increase on the American people in 1993—the largest in history.

(6) The American family today pays 38.4% of its income in federal, state and local taxes, the highest burden in history.

(7) The date on which the American family is free from taxes and begins to keep what it earns is the latest ever—May 7.

(8) 56% of all tax returns reporting capital gains came from taxpayers with total incomes below \$50,000;

(9) Since 1993, the economy has had below average growth—2.5% versus 3.2% in the previous ten years—and productivity has increased at below-average rates—0.3% versus 1.5% in the previous ten years.

(10) The estate tax can be as high as 55%, which is an unjustifiable and confiscatory level of taxation that penalizes work, thrift and entrepreneurship.

(11) For three decades, despite spending over 3 billion dollars of taxpayer money, the IRS has failed to create a successfully functioning computer system.

(12) The IRS investigated 1,515 employees for unauthorized snooping in taxpayer files, yet of those employees only 23 were fired;

(13) The IRS has serious security problems which jeopardize its ability to process taxes, and puts taxpayer information at risk of being misused, changed or destroyed;

(14) It is estimated that \$200 billion each year is lost to fraud and non-payment of taxes, which the IRS is incapable of finding and collecting.

SEC. 2. SENSE OF THE SENATE.

It is the Sense of the Senate that:

(1) In 1997, Congress should provide tax relief for the American people, particularly for families with children, and should cut the capital gains tax, reduce the estate tax burden, and begin moving toward a fairer, simpler tax system.

(2) The President should send a detailed plan to Congress by August 1, 1997, addressing the problems with the IRS and proposing an action plan to resolve these problems.

(3) In 1997, Congress should pass legislation that imposes criminal penalties for unauthorized snooping in taxpayer files by IRS employees.

SENATE RESOLUTION 74—RELATIVE TO BUDGET DEFICIT REDUCTION AND TAX RELIEF

Mr. DORGAN (for Mr. DASCHLE) submitted the following resolution; which was referred to the Committee on the Budget and the Committee on Governmental Affairs, jointly, pursuant to the order of August 4, 1977, as modified by the order of April 11, 1986, with instructions that if one committee reports, the other committee has 30 days to report or be discharged:

S. RES. 74

Whereas the United States economy continues to expand at a brisk pace after 6 consecutive years of economic growth;

Whereas unemployment and inflation continue to remain at the lowest combined rate in 30 years;

Whereas median family income is experiencing its fastest growth since the 1960s;

Whereas taxes as a percentage of gross domestic product are lower in the United States, at 31.7 percent, than in any of the Group of Seven industrialized countries, the average for which is 36.5 percent;

Whereas according to the Congressional Budget Office, Federal taxes as a share of national income are 19.4 percent, the same level as in 1969, and are projected to fall to 18.8 percent in 2002, not including any tax cuts which Congress may yet enact this year;

Whereas according to the Congressional Budget Office, the total Federal effective tax rate, including income, payroll, and excise taxes, for a family making \$40,000 per year averages 19 percent, of which only 6 percent is attributable to individual income taxes, the lowest of any of the major industrialized countries;

Whereas the Center on Budget and Policy Priorities has calculated that the typical American generates the income necessary to pay his or her annual Federal personal income tax by January 20th of each year;

Whereas strong economic growth, low inflation and unemployment, and declining tax burdens on typical American families have been achieved at the same time that the Federal budget deficit has been reduced by nearly two-thirds;

Whereas every Republican Senator voted against the Omnibus Budget Reconciliation Act of 1993, which cut the deficit by 63 percent, lowered interest rates, stimulated job creation, and boosted gains in personal income;

Whereas the 1993 budget legislation cut taxes on 15,000,000 workers and their families (40,000,000 Americans) and made 90 percent of small businesses eligible for corporate tax reductions;

Whereas President Clinton has submitted to Congress a budget proposal that would further reduce taxes on working families, including tax credits and deductions designed to make post-secondary education and training more affordable;

Whereas the Congressional Budget Office has certified that the President's budget proposal would eliminate the fiscal deficit by 2002, achieving the first budgetary surplus in the United States since 1969;

Whereas the principal budget legislation offered in the 105th Congress by the Republican majority would make it more difficult to balance the budget by extending \$526,000,000,000 of tax cuts over the next 10 years, more than an estimated three-quarters of which would benefit the best-off 20 percent of taxpayers rather than middle class working families;

Whereas as many Americans rush to submit their income tax returns to the Internal Revenue Service by April 15, Congress is poised to miss its own April 15 deadline to pass a budget resolution because the Republican majority in the 105th Congress has emphasized symbolic political gestures in connection with the Federal budget rather than the bipartisan construction of legislation to eliminate the deficit; and

Whereas the continuing failure by the Republican majority to advance a budget resolution has the effect of withholding from middle-class Americans the tax cuts proposed for them by the President, undermining progress toward a balanced budget, and