

	Current law	S. 2	S. 479	Nickles Plan
Unified credit	192,800	345,800	345,800	200,000
Tax after UC	26,955,200	26,802,200	26,802,200	13,800,000
Effective tax rate (percent)	54	54	54	28
SPLIT				
Family business assets	25,000,000	25,000,000	25,000,000	25,000,000
Other assets	25,000,000	25,000,000	25,000,000	25,000,000
Total estate	50,000,000	50,000,000	50,000,000	50,000,000
Family business exclusion	(¹)	(13,250,000)	(5,750,000)	(¹)
Taxable estate	50,000,000	36,750,000	44,250,000	50,000,000
Tax before unified credit	27,148,000	19,860,500	23,985,500	14,000,000
Unified credit	192,800	345,800	345,800	200,000
Tax after UC	26,955,200	19,514,700	23,639,700	13,800,000
Effective tax rate (percent)	54	39	47	28

¹ Not applicable.

Note.—For simplicity, the current law phase-out of the unified credit and marginal rate benefits for estates between \$10,000,000 and \$21,040,000 is not computed in these examples.

By Mr. ALLARD:

Senate Joint Resolution 28. A joint resolution proposing an amendment to the Constitution of the United States granting the President the authority to exercise an item veto of individual appropriations in an appropriations bill; to the Committee on the Judiciary.

THE LINE-ITEM VETO CONSTITUTIONAL AMENDMENT

• Mr. ALLARD. Mr. President, today I am pleased to introduce a line-item veto constitutional amendment.

This action is particularly timely in light of the decision by a Federal district court judge which declared the recently enacted statutory line-item veto, or more accurately, enhanced rescission authority, to be unconstitutional.

This judge's decision may be overturned, or Congress may be able to modify the language in a way that satisfies the courts. Barring either of these, a line-item veto can only be provided by amending the Constitution.

Fortunately, Congress provided for expedited judicial review of the constitutionality of the 1996 Line Item Veto legislation, and the Supreme Court has agreed to hear arguments in the case next month, and to render a decision by July.

Prior to my election to the Senate I served in the House of Representatives. In that body I introduced a constitutional line-item veto on several occasions. This was motivated by my view that the greatest threat to our economy is the continued deficits which Congress piles on top of the accumulated \$5.3 trillion national debt.

Obviously, the budget system that we have in place is not working. We need a balanced budget amendment and a line-item veto.

Last year, Congress gave the President what is generally referred to as expanded rescission authority. The Republican Congress committed to give this authority to whoever was elected President in 1996, Democrat or Republican. It was immaterial to us, our objective was to provide a bi-partisan tool to help eliminate wasteful spending beginning on January 1, 1997.

Last year's legislation was an expansion of the very limited rescission authority granted to the President in 1974 under the Impoundment Control Act. Under that earlier statute, the Presi-

dent could indicate items in the budget that he wanted to rescind, but he was required to obtain the support of both Houses of Congress in order for the rescission to actually be enacted. The budget history of the past two decades demonstrates better than I could why this is akin to the fox guarding the henhouse.

The Line-Item Veto Act reversed this burden and required the Congress to disapprove any rescissions identified by the President within 30 days. If this deadline was not met, then the item was eliminated.

This new authority permitted three types of rescissions. First, discretionary appropriations could be rescinded. Discretionary spending is about one-third of the budget and is where most of what is considered pork barrel spending occurs.

Second, the law permitted the rescission of any new item of entitlement spending. While currently existing entitlements would be exempt, any new item could be stricken—entitlements constitute the remaining two-thirds of the budget and is certainly the fastest growing portion of the budget.

Finally, certain limited tax benefits could be rescinded. These limited tax provisions were generally defined as provisions that provided a federal tax deduction, credit, exclusion, or preference to 100 or fewer beneficiaries.

The judge who ruled the line item veto statute unconstitutional focused on the fact that the cancellation or rescission authority under the statute exists only after the President signs a bill. He has up to 5 days after signature to identify these rescissions. The judge concluded that this was an unconstitutional delegation of Congressional power.

I find this reasoning puzzling since the statute was crafted in a manner that Congress believed to be consistent with past Supreme Court decisions concerning Congressional delegation of authority. The statute also provides nearly identical authority to the impoundment authority held by all Presidents from George Washington up through 1974 when Congress voted to deny this authority to future presidents.

Obviously, we will hear the final word on this in July. One thing however, is certain. The authority given to the President last year was different from that authority held by 43 state governors. In the states the governor

has the explicit authority to line item veto provisions in a bill as part of the actual bill-signing process.

I believe it is time that we take the approach of the states. In order to do this we must enact a Constitutional Amendment. Under article I, section 7 of the Constitution, the President's veto authority has been interpreted to mean that he must sign or veto an entire piece of legislation—he cannot pick and choose.

This language reads: "Every Bill which shall have passed the House of Representatives and the Senate, shall, before it becomes a Law, be presented to the President of the United States; If he approve he shall sign it, but if not he shall return it, with his Objections to that House in which it shall have originated. . . ." this section then proceeds to outline the procedures by which Congress may override this veto with a two-thirds vote of both houses.

The amendment that I am introducing today amends this language as it pertains to appropriations bills. It specifically provides that the President shall have the power to disapprove any appropriation of an appropriations bill at the time the President approves the bill.

This change will make explicit that the President is no longer confined to either vetoing or signing an entire bill, but that he may choose to single out certain appropriations for veto and still sign a portion of the bill.

I noted earlier that 43 state governors have some type of line item veto. This is consistent with the approach taken in most state constitutions of providing a greater level of detail concerning the budget process than is contained in the U.S. Constitution. In my view, the line item veto has been an important factor in the more responsible budgeting that occurs at the state level.

Colorado is one of the states that gives line item veto authority to the governor. That power, along with a balanced budget requirement in the state constitution, has worked well and insured that Colorado has been governed in a fiscally responsible manner regardless of who served in the legislature or in the governor's office.

Mr. President, I look forward to further discussion on this important issue. I realize that the Supreme Court may overturn the lower court decision and declare the line item veto statute

constitutional. However, in my mind, this is no substitute for moving ahead on a constitutional amendment. It is time to eliminate the uncertainty, and provide for explicit line item veto authority for the President.●

ADDITIONAL COSPONSORS

S. 9

At the request of Mr. NICKLES, the name of the Senator from Tennessee [Mr. FRIST] was added as a cosponsor of S. 9, a bill to protect individuals from having their money involuntarily collected and used for politics by a corporation or labor organization.

S. 28

At the request of Mr. THURMOND, the name of the Senator from Montana [Mr. BURNS] was added as a cosponsor of S. 28, a bill to amend title 17, United States Code, with respect to certain exemptions from copyright, and for other purposes.

S. 89

At the request of Ms. SNOWE, the name of the Senator from Illinois [Ms. MOSELEY-BRAUN] was added as a cosponsor of S. 89, a bill to prohibit discrimination against individuals and their family members on the basis of genetic information, or a request for genetic services.

S. 222

At the request of Mr. DOMENICI, the name of the Senator from Colorado [Mr. CAMPBELL] was added as a cosponsor of S. 222, a bill to establish an advisory commission to provide advice and recommendations on the creation of an integrated, coordinated Federal policy designed to prepare for and respond to serious drought emergencies.

S. 263

At the request of Mr. MCCONNELL, the name of the Senator from Pennsylvania [Mr. SANTORUM] was added as a cosponsor of S. 263, a bill to prohibit the import, export, sale, purchase, possession, transportation, acquisition, and receipt of bear viscera or products that contain or claim to contain bear viscera, and for other purposes.

S. 311

At the request of Mr. GRAHAM, the name of the Senator from South Carolina [Mr. HOLLINGS] was added as a cosponsor of S. 311, a bill to amend title XVIII of the Social Security Act to improve preventive benefits under the medicare program.

S. 317

At the request of Mr. CRAIG, the name of the Senator from Kansas [Mr. ROBERTS] was added as a cosponsor of S. 317, a bill to reauthorize and amend the National Geologic Mapping Act of 1992.

S. 347

At the request of Mr. CLELAND, the name of the Senator from Tennessee [Mr. FRIST] was added as a cosponsor of S. 347, a bill to designate the Federal building located at 100 Alabama Street NW, in Atlanta, Georgia, as the "Sam Nunn Federal Center".

S. 413

At the request of Mrs. HUTCHISON, the name of the Senator from North Carolina [Mr. FAIRCLOTH] was added as a cosponsor of S. 413, a bill to amend the Food Stamp Act of 1977 to require States to verify that prisoners are not receiving food stamps.

S. 415

At the request of Mr. BAUCUS, the name of the Senator from Montana [Mr. BURNS] was added as a cosponsor of S. 415, a bill to amend the medicare program under title XVIII of the Social Security Act to improve rural health services, and for other purposes.

S. 436

At the request of Mr. ROTH, the name of the Senator from New York [Mr. D'AMATO] was added as a cosponsor of S. 436, a bill to amend the Internal Revenue Code of 1986 to provide for the establishment of an intercity passenger rail trust fund, and for other purposes.

S. 476

At the request of Mr. HATCH, the name of the Senator from South Carolina [Mr. THURMOND] was added as a cosponsor of S. 476, a bill to provide for the establishment of not less than 2,500 Boys and Girls Clubs of America facilities by the year 2000.

S. 562

At the request of Mr. D'AMATO, the names of the Senator from Nevada [Mr. REID], the Senator from Montana [Mr. BURNS], and the Senator from Minnesota [Mr. GRAMS] were added as cosponsors of S. 562, a bill to amend section 255 of the National Housing Act to prevent the funding of unnecessary or excessive costs for obtaining a home equity conversion mortgage.

S. 563

At the request of Mr. SANTORUM, the name of the Senator from Arkansas [Mr. HUTCHINSON] was added as a cosponsor of S. 563, a bill to limit the civil liability of business entities that donate equipment to nonprofit organizations.

S. 564

At the request of Mr. SANTORUM, the name of the Senator from Arkansas [Mr. HUTCHINSON] was added as a cosponsor of S. 564, a bill to limit the civil liability of business entities providing use of facilities to nonprofit organizations.

S. 565

At the request of Mr. SANTORUM, the name of the Senator from Arkansas [Mr. HUTCHINSON] was added as a cosponsor of S. 565, a bill to limit the civil liability of business entities that make available to a nonprofit organization the use of a motor vehicle or aircraft.

S. 566

At the request of Mr. SANTORUM, the name of the Senator from Arkansas [Mr. HUTCHINSON] was added as a cosponsor of S. 566, a bill to limit the civil liability of business entities that provide facility tours.

S. 570

At the request of Mr. NICKLES, the names of the Senator from South Caro-

lina [Mr. HOLLINGS], and the Senator from Kentucky [Mr. MCCONNELL] were added as cosponsors of S. 570, a bill to amend the Internal Revenue Code of 1986 to exempt certain small businesses from the mandatory electronic fund transfer system.

S. 572

At the request of Mr. ALLARD, the names of the Senator from Nebraska [Mr. HAGEL], the Senator from Wyoming [Mr. ENZI], and the Senator from Alabama [Mr. SESSIONS] were added as cosponsors of S. 572, a bill to amend the Internal Revenue Code of 1986 to repeal restrictions on taxpayers having medical savings accounts.

S. 606

At the request of Mr. HUTCHINSON, the name of the Senator from Oregon [Mr. SMITH] was added as a cosponsor of S. 606, a bill to prohibit discrimination in contracting on federally funded projects on the basis of certain labor policies of potential contractors.

SENATE CONCURRENT RESOLUTION 23—HONORING THE LIFETIME ACHIEVEMENTS OF JACKIE ROBINSON

Mr. MCCAIN submitted the following concurrent resolution; which was referred to the Committee on Commerce, Science, and Transportation.

S. CON. RES. 23

Whereas Jackie Robinson was the first four sport letterman at the University of California at Los Angeles;

Whereas on April 15, 1947, Jackie Robinson was the first African-American to cross the color barrier and play for a major league baseball team;

Whereas Jackie Robinson, whose career began in the Negro Leagues, went on to be named Rookie of the Year and subsequently led the Brooklyn Dodgers to six National League pennants and a World Series championship;

Whereas Jackie Robinson's inspiring career earned him recognition as the first African-American to win a batting title, lead the league in stolen bases, play in an All-Star game, win a Most Valuable Player award, play in the World Series and be elected to baseball's Hall of Fame;

Whereas after retiring from baseball Jackie Robinson was active in the civil rights movement and founded the first bank owned by African-Americans in New York City;

Whereas his legacy continues to uplift the Nation through the Jackie Robinson Foundation that has provided 425 scholarships to needy students;

Whereas Jackie Robinson's courage, dignity, and example taught the Nation that what matters most is not the color of a man's skin but rather the content of his character;

Whereas Jackie Robinson, in his career, consistently demonstrated that how you play the game is more important than the final score;

Whereas Jackie Robinson's life and heritage help make the American dream more accessible to all; and

Whereas April 15, 1997, marks the 50th anniversary of Jackie Robinson's entrance into major league baseball: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring),

That the achievements and contributions of Jackie Robinson be honored and celebrated; that his dedication and sacrifice be

recognized; and that his contributions to African-Americans and to the Nation be remembered.

Mr. McCAIN. Mr. President, today I submit a Senate concurrent resolution honoring the lifetime achievements of Jackie Robinson. I urge its immediate consideration.

After an already distinguished career in the Negro League, Jackie Robinson became the first African-American to play major league professional baseball and one of the best individuals ever to play the game. Just over 50 years ago, Mr. Robinson animated for the entire country the simple premise on which our Nation was founded—that all men are created equal; that they are endowed by their creator with certain unalienable rights; that among these are life, liberty, and the pursuit of happiness. Given that this animation occurred more than a decade and a half before Martin Luther King reminded us that man should be judged not by the color of his skin but by the content of his character, Mr. Robinson's accomplishments were truly great.

As his biographers have noted, Jackie Robinson began playing major league baseball 7 years before the historic Brown versus Board of Education Supreme Court ruling, 18 years before voter registration drives in Selma, Alabama. And 18 years before passage of the Voter Rights Act of 1965.

At a time when African Americans were still being forced to walk to the back of the bus, Jackie Robinson was walking up to the plate and receiving cheers of Americans from all walks of life. But for the cheers given the efforts of Jackie Robinson, I doubt we would have heard the cheers given to Arthur Ashe, Michael Jordan, and Tiger Woods.

While Jackie Robinson is best known for being the first African-American to play major league baseball, his entire life was full of achievements. These are all detailed in this resolution.

Jackie Robinson was the first four sport letterman at the University of California at Los Angeles.

Jackie Robinson was named Rookie of the Year and subsequently led the Brooklyn Dodgers to six National League pennants and a World Series championship.

Jackie Robinson's career earned him recognition as the first African-American to win a batting title, lead the league in stolen bases, play in an All-Star game, win a Most Valuable Player Award, play in the World Series and be elected to baseball's Hall of Fame.

Beyond his accomplishments in baseball, Jackie Robinson was active in the civil rights movement and founded the first bank owned by African-Americans in New York city.

Jackie Robinson's legacy continues to uplift the Nation through the Jackie Robinson Foundation that has provided 425 scholarships to needy students.

It is difficult to list the many heights obtained by Jackie Robinson. He was as successful off the playing field as he

was on. It is fitting for the Congress of the United States to honor and celebrate the achievements and contributions of Jackie Robinson; that his dedication and sacrifice be recognized; and that his contributions to African-Americans and to the Nation be remembered.

SENATE RESOLUTION 78—NATIONAL ERASE THE HATE AND ELIMINATE RACISM DAY

Mr. BURNS (for himself, Mr. BAUCUS, Ms. COLLINS, Mr. KEMPTHORNE, Mr. FAIRCLOTH, Mr. BINGAMAN, Mr. DEWINE, Mr. HATCH, Mr. GRASSLEY, Mr. WARNER, Mr. CLELAND, Mr. GORTON, Mr. ABRAHAM, Ms. LANDRIEU, Mr. REID, Mr. LIEBERMAN, Mr. DODD, Mr. MURKOWSKI, Mr. D'AMATO, Mr. KENNEDY, Mr. KERREY, Mr. LEVIN, Mr. GRAMM, Mr. KERRY, Mr. LUGAR, and Mr. MOYNIHAN) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 78

Whereas the term "hate crime" means an offense in which one or more individuals, commits an offense (such as an assault or battery (simple or aggravated), theft, criminal trespass, damage to property, mob action, disorderly conduct, or telephone harassment) by reason of the race, color, creed, religion, ancestry, gender, sexual orientation, physical or mental disability, or national origin of another individual or group of individuals;

Whereas there are almost 8,000 hate crimes reported to the Department of Justice each year, and the number of hate crimes reported increases each year;

Whereas hate crimes have no place in a civilized society that is dedicated to freedom and independence, as is the United States;

Whereas the people of the United States must lead and set the example for the world in protecting the rights of all people;

Whereas the people of the United States should take personal responsibility for and action against hatred and hate crimes;

Whereas the Members of Congress, as representatives of the people of the United States, must take personal responsibility for and action against hatred and hate crimes;

Whereas the laws against hate crimes, which have been passed by Congress and signed by the President, must be supported and implemented by the people of the United States and by Federal, State, and local law enforcement officials and other public servants: Now, therefore, be it

Resolved, That the Senate—

(1) designates April 30, 1997, as "National Erase the Hate and Eliminate Racism Day"; and

(2) requests that the President issues a proclamation calling upon the people of the United States and throughout the world to recognize the importance of using each day as an opportunity to take a stand against hate crimes and violence in their nations, states, neighborhoods, and communities.

Mr. BURNS. Mr. President, I rise today, along with Senator BAUCUS and 23 of our fellow colleagues, to submit a resolution to designate April 30 as "National Erase the Hate and Eliminate Racism Day." We are submitting this measure because, as you may know, a few years ago a series of anti-semitic and racially biased crimes occurred in

my home town of Billings, MT. However, instead of ignoring these events, I am proud to say that the community united and worked together to ban these acts of hatred. We are hoping that the American people will learn from Montanans that racism and hate crimes can be done away with if we work together.

According to the United States Department of Justice, there are almost 8,000 racially and biased crimes each year—and unfortunately, this number is rising. Due to this disappointing fact, my colleagues and I have determined that a day should be set aside to bring groups together that will work to begin to heal our Nation from the sins of our past and present.

This day would serve as a day for people in the United States, and throughout the world, to recognize the importance of using every day as an opportunity to take a stand against hate crimes and violence in their neighborhoods, communities, states and nations.

Through this legislation, we hope to reinforce in the American people that our diversity is something to be proud of. A new understanding of our differences would help bring forth a new respect for each other, and this resolution should serve as the vehicle to educate Americans and promote unity throughout our communities and States.

Now, I realize that passage of this measure will not immediately obliterate racism from our country. But it is our responsibility, as Members of this distinguished, elected, body to set an example for the American people by speaking up for what is right and encouraging others to do so.

I would like to offer a special thanks to the YWCA and the Anti-Defamation League for their assistance in garnering support for this measure. Their continued service to the American people in supporting diversity serves as a means to open the doors between divergent groups. They should be acknowledged and praised by all.

We welcome each of our colleagues to join with us to work to eradicate the forces that divide us. Finally, I hope that by April 30, the American people are made aware of our thoughts and that we will work for justice for all.

Mr. BAUCUS. Mr. President, I rise today to submit a resolution which will designate this April 30 as a National Day to Erase the Hate and Eliminate Racism.

In the last couple of years, we Montanans have seen our state come under the microscope of considerable media scrutiny. We've had the arrest of the alleged "Unabomber," the standoff between the FBI and the so-called Freeman outside Jordan, and a series of hate crimes in some of our cities.

And it's appropriate for the press to take a look at these things, while recognizing that many of these incidents are repeated on a larger scale throughout the rest of the country.