

of minority savings institutions for calendar year 1996; to the Committee on Banking, Housing, and Urban Affairs.

EC-1780. A communication from the Chairman of the National Credit Union Administration, transmitting, pursuant to law, a report relative to federally insured credit unions; to the Committee on Banking, Housing, and Urban Affairs.

EC-1781. A communication from the Under Secretary of State and the Under Secretary of Commerce, transmitting jointly, pursuant to law, the report on improving export mechanisms and on military assistance for fiscal year 1996; to the Committee on Banking, Housing, and Urban Affairs.

EC-1782. A communication from the Acting General Counsel of the Department of Housing and Urban Development, transmitting, pursuant to law, three rules including a rule entitled "Protection and Enhancement of Environmental Quality" (FR2206, 4031, 4070) received on April 25, 1997; to the Committee on Banking, Housing, and Urban Affairs.

EC-1783. A communication from the Chief Counsel of the Office of Foreign Assets Control, Department of the Treasury, transmitting, pursuant to law, a rule entitled "Overflight Payments to North Korea" received on April 7, 1997; to the Committee on Banking, Housing, and Urban Affairs.

EC-1784. A communication from the Chief Counsel of the Office of Foreign Assets Control, Department of the Treasury, transmitting, pursuant to law, a rule entitled "Blocked Persons" received on April 17, 1997; to the Committee on Banking, Housing, and Urban Affairs.

EC-1785. A communication from the Acting Secretary of Labor, transmitting, pursuant to law, a report relative to the employment rights of veterans; to the Committee on Veterans' Affairs.

#### REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. HATCH, from the Committee on the Judiciary, without amendment and with a preamble:

S. Res. 79. A resolution to commemorate the 1997 National Peace Officers Memorial Day.

By Mr. HATCH, from the Committee on the Judiciary, without amendment:

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.

#### EXECUTIVE REPORTS OF COMMITTEES

The following executive reports of committees were submitted:

By Mr. MCCAIN, from the Committee on Commerce, Science, and Transportation:

Vice Adm. Roger T. Rufe, U.S. Coast Guard, to be Commander, Atlantic area, U.S. Coast Guard, with the grade of vice admiral while so serving.

Kerri-Ann Jones, of Maryland, to be an Associate Director of the Office of Science and Technology Policy.

Jerry M. Melillo, of Massachusetts, to be an Associate Director of the Office of Science and Technology Policy.

Triruvavarur R. Lakshmanan, of New Hampshire, to be Director of the Bureau of Transportation Statistics, Department of Transportation, for the term of 4 years. (Re-appointment)

Andrew J. Pincus, of New York, to be general counsel of the Department of Commerce.

Kenneth M. Mead, of Virginia, to be inspector general, Department of Transportation.

Rear Adm. James C. Card, U.S. Coast Guard, to be Commander, Pacific area, U.S. Coast Guard, with the grade of vice admiral while so serving.

Mr. MCCAIN. Mr. President, for the Committee on Commerce, Science, and Transportation, I report favorably four nominations lists in the Coast Guard, which were printed in full in the CONGRESSIONAL RECORD on January 7, February 5 and 11, 1997, and ask unanimous consent, to save the expense of reprinting on the Executive Calendar, that these nominations lie at the Secretary's desk for the information of Senators.

The PRESIDING OFFICER. Without objection, it is so ordered.

(The nominations ordered to lie on the Secretary's desk were printed in the RECORDS of January 7, February 5 and 11, 1997, at the end of the Senate proceedings.)

The following cadets of the U.S. Coast Guard Academy for promotion to the grade of ensign:

Kelley Elizabeth Abood	Tiffany Pamela Drumm
Frances Ann Tirad Bacayo	Jerome Edward Dubay
Zachary Justin Bagdon	Damon Christian Edwards
Hilary Ann Baine	Jeffrey Eldridge Ranshaan Engrum
Matthew Patrick Barker	Theodore Joseph Erdman
Ian Adam Bastek	Joann Feigofsky
Michael William Batchelder	Sarah Kathleen Felger
Joshua David Bauman	Christine Fern
Jennifer Lydia Becher	Kevin Bertram Ferrie
Sean Cornell Bennett	Elaine Liza Marie Fitzgerald
Tracy Desterheld Berg	Taina Haydee Fonseca
Heather Lin Bloomquist	Nicolas Todd Forst
Kenneth Jeffrey Boda	John Peter Fox
Scott Gerald Borgerson	Michael Edwin Frawley
David Leonard Bradley IV	Glen James Galman
Jacqueline Marie Brunette	John Withner Garr
Craig Donald Burch	Morgan B. Geiger
Mechelle Elizabeth Burdick	David Lee Gibson
Jeffrey Christopher Bustria	Michael J. Goldschmidt
Belinda I. Cachuella	David Vincent Gomez
Michael Joseph Capelli	Michael David Good
Willie Lee Carmichael	Hans Christian Govertsen
Scott Stephen Casad	Matthew Aaron Green
William Bartley Cassels	Timothy Aaron Greten
Robert Carlton Compher	Charles Michael Guerrero
Chad William Cooper	Tim A. Gunter
Derek Lane Cromwell	Robert Edward Hart
Cornelius Edward Cummings	Erin Marlene Healey
James Dart	Wayne Michael Helge
Michael S. Degon	Jonathan Nils Hellberg
Steven Andrew Deveau	Scott Charles Herman
John Thomas Dewey	Shannon Marie Heye
John Richard Dittmar	Wesley Karl Hout
	Joel Alexander Huggins
	Christopher James Husler
	David Frederick Hunter
	Thea Iacomino

Samuel Johnson II	Daniel Christopher Jones
James Jarrod Jones	Eric James Kampert
Kerry Georgia Karwan	Sean R. Katz
Michael Andrew Keane	Peter Joseph Keel
Jared Ethan King	Bradley James Klimek
Michael Stephen Krause	Damian Joseph Kuczma
Charles Frederick Kuebler	Talisha Lawrence
Christian Anthony Lee	Brian Joseph Lefebvre
David Wesley Leone	John B. Lindahl
Lexia Monique Littlejohn	Orlando Carlos Lovell
Kevin Paul Lynn	Ian Mitchell MacGregor
Kevin Christopher Mahoney	Brian Wade Maier
Edzel Dela Cruz Mangahas	Eric D. Martenson
Jennifer Joy Martin	Eric David Masson
John Francis McCarthy	Christopher Allen McMunn
Camilla Beth Messing	Andrew David Meverden
Timothy George Meyers	Fay Juyoun Miller
Peter James Mitchell	Peter Michael Morehouse
Corey Richard Morrison	Anne Marie Morrissey
Justin Thomas Moyer	Kenneth Tyson Nagie, Jr.
Kenneth Eric Nelson	Allison Genevieve Nemece
Pierina Marie Noceti	Francis J. O'Connell
David Joseph Obermeier	Sean James O'Brien
Jason William Olguin	Tiffany Renae Olson
Rebecca Ellen Ore	

Timothy Alexander Pasek	Tana Marie Payne
Scott William Peabody	Luke Andes Perciak
Arturo Saldana Perez	Richard Graham Perkins
Justin David Peters	Harper Lee Phillips
Scott Satoshi Phy	Frank Allen Pierce
Christopher Michael Pisares	Kryisia Victoria Pohl
Steven Edward Ramassini	Joshua Taylor Ramey
Jaime Stalin Ramos	Travis Jeremy Rasmussen
Gregory Charles Rau	Rodrigo Gunther Rojas
Dustin Main Romey	Matthew A. Rudick
David James Schell	Clint Brian Schlegel
Diana Lane Sharp	David Matthew Sherry
Anna Won-Min Slaven	Amy Leigh Sloan
Shad Sammual Soldano	Gabriel W. Solomon
James William Spittler	John Michael Stone
Raymond L. Swetland	Romualdus Matthias Ten-Berge, Jr.
Bruce A. Thibault	Craig Stuart Toomey
Christopher Andrew Tribolet	Clinton Albert Trocchio
Michael Anthony Turdo	Bryan James Ullmer
Chris Mark Upham	James Allen Valentine
Eva Jayoung VanCamp	Nathan John Veirs
Greg Edward Versaw	Carlito Rodriguez Vicencio
Kevin David Wallace	Stephen Matthew Ward
Tyson Scott Weinert	Tamara Nichole Wilcox
Nathaniel Remington Williams	Nicholas Laurence Wong
Andrew James Wright	

The following regular officers of the U.S. Coast Guard for promotion to the grade of rear admiral (lower half):

Thomas J. Barrett	John F. McGowan
James D. Hull	George N. Naccara
	Terry M. Cross

The following individual for appointment as a permanent regular commissioned officer in the U.S. Coast Guard in the grade of lieutenant:

Brenda K. Wolter

The following regular officers of the U.S. Coast Guard for appointment to the grade of rear admiral:

Robert C. North	John T. Tozzi
Timothy W. Josiah	Thomas H. Collins
Fred L. Ames	Ernest R. Riutta
Richard M. Larrabee	

III

### 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. MCCONNELL:

S. 675. A bill to amend the Internal Revenue Code of 1986 to modify the application of the passive loss limitations to equine activities; to the Committee on Finance.

By Mr. MURKOWSKI (for himself and Mr. COCHRAN):

S. 676. A bill to amend the Internal Revenue Code of 1986 to increase the standard mileage rate deduction for charitable use of passenger automobiles; to the Committee on Finance.

By Ms. MOSELEY-BRAUN:

S. 677. A bill to amend the Immigration and Nationality Act of 1994, to provide the descendants of the children of female United States citizens born abroad before May 24, 1934, with the same rights to United States citizenship at birth as the descendants of children born of male citizens abroad; to the Committee on the Judiciary.

By Mr. LEAHY:

S. 678. A bill to provide for the appointment of additional Federal circuit and district judges, and for other purposes; to the Committee on the Judiciary.

By Mr. ROCKEFELLER:

S. 679. A bill for the relief of Ching-hsun and Ching-jou Sun; to the Committee on the Judiciary.

By Ms. SNOWE:

S. 680. A bill to amend the Internal Revenue Code of 1986 to allow a credit for interest paid on loans for higher education, to provide for education savings accounts, and for other purposes; to the Committee on Finance.

By Mr. GRAHAM (for himself and Mr. MACK):

S. 681. A bill to designate the Federal building and United States courthouse located at 300 Northeast First Avenue in Miami, Florida, as the "David W. Dyer Federal Courthouse"; to the Committee on Environment and Public Works.

By Mr. HARKIN (for himself and Mr. FORD):

S. 682. A bill to amend title 32, United States Code, to make available not less than \$200,000,000 each fiscal year for funding of activities under National Guard drug interdiction and counterdrug activities plans; to the Committee on Armed Services.

By Mr. STEVENS:

S. 683. A bill to require the Secretary of the Treasury to mint coins in commemoration of the bicentennial of the Library of Congress; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. CONRAD (for himself, Mr. DASCHLE, Mr. DORGAN, Mr. GRAMS, Mr. JOHNSON, and Mr. WELLSTONE):

S. 684. A bill to amend the Robert T. Stafford Disaster Relief and Emergency Assistance Act to provide assistance to local educational agencies in cases of certain disasters, and for other purposes; to the Committee on Environment and Public Works.

By Mr. CAMPBELL:

S. 685. A bill to amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit for an additional fiscal year; to the Committee on Finance.

By Mr. SARBANES (for himself, Mr. HUTCHINSON, and Mr. TORRICELLI):

S. 686. A bill to establish the National Military Museum Foundation, and for other purposes; to the Committee on Armed Services.

By Mr. JEFFORDS:

S. 687. A bill to enhance the benefits of the national electric system by encouraging and supporting State programs for renewable energy sources, universal electric service, affordable electric service, and energy conservation and efficiency, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. BIDEN (by request):

S. 688. A bill to amend the Higher Education Act of 1965 to authorize Presidential Honors Scholarships to be awarded to all students who graduate in the top five percent of their secondary school graduating class, to promote and recognize high academic achievement in secondary school, and for other purposes; to the Committee on Labor and Human Resources.

By Mr. BROWNBACK (for himself, Mr. KENNEDY, Mr. D'AMATO, Mr. STEVENS, Mr. HOLLINGS, Mr. HELMS, Mr. MOYNIHAN, Mr. COCHRAN, Mr. DODD, Mr. WARNER, Mr. HARKIN, Mr. NICKLES, Mr. BIDEN, Mr. DOMENICI, Mr. GLENN, Mr. HATCH, Mr. KERRY, Mr. SPECTER, Mr. BREAUX, Mr. GRAMM, Mr. LIEBERMAN, Mr. SHELBY, Mrs. FEINSTEIN, Mr. JEFFORDS, Ms. MOSELEY-BRAUN, Mr. COATS, Mr. REID, Mr. MACK, Mr. CRAIG, Mr. CAMPBELL, Mr. FAIRCLOTH, Mr. COVERDELL, Mr. KEMPTHORNE, Mr. INHOFE, Mr. DEWINE, Mr. SANTORUM, Mr. ASHCROFT, Mr. ABRAHAM, Mr. FRIST, Mr. HUTCHINSON, Mr. SMITH of Oregon, Ms. COLLINS, Mr. ENZI, Mr. ROBERTS, and Mr. SESSIONS):

S. 689. A bill to authorize the President to award a gold medal on behalf of the Congress to Mother Teresa of Calcutta in recognition of her outstanding and enduring contributions through humanitarian and charitable activities, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. BREAUX (for himself, Mr. COCHRAN, Mr. CONRAD, Mr. DORGAN, Ms. MOSELEY-BRAUN, Mr. REID, Mr. ROCKEFELLER, Mr. DASCHLE, and Mr. ROBB):

S. 690. A bill to amend title XVIII of the Social Security Act to improve preventive benefits under the Medicare program; to the Committee on Finance.

By Mr. INOUE (for himself, Mr. LEVIN, Mr. D'AMATO, Mr. HARKIN, Mr. CLELAND, Mr. GREGG, Mr. AKAKA, Mr. LEAHY, Mr. FORD, Mrs. FEINSTEIN, Mr. ROBB, Mr. WARNER, and Mr. STEVENS):

S.J. Res. 29. A joint resolution to direct the Secretary of the Interior to design and construct a permanent addition to the Franklin Delano Roosevelt Memorial in Washington, D.C., and for other purposes; considered and passed.

### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. MCCONNELL:

S. 675. A bill to amend the Internal Revenue Code of 1986 to modify the application of the passive loss limitations to equine activities; to the Committee on Finance.

THE EQUINE TAX FAIRNESS ACT OF 1997

Mr. MCCONNELL. Mr. President, I rise today to introduce a bill to amend the Internal Revenue Code to modify application of passive loss limitations to horse activities.

This week the eyes of the sporting world are focused on the 123d running of the Kentucky Derby at Churchill Downs in Louisville, KY. While it is considered one of the greatest sporting events in the world, the Kentucky Derby is part of a much larger and broader horse industry—one that has a \$112 billion economic impact in the United States and supports 1.4 million jobs.

Whether it is owning, breeding, racing, or showing horses—or simply enjoying an afternoon ride along the trail—1 of 35 Americans is touched by the horse industry. There are 6.9 million horses in the U.S. involving more than 7.1 million Americans as horse owners, service providers, employees and volunteers. In Kentucky alone, the horse industry has an impact of \$3.4 billion, involving 150,000 horses and 52,900 employees.

What supports the industry—including the job base, the breeding farms, and the revenue stream in the form of \$1.9 billion in taxes to all levels of government—is the investment in the horses themselves. The horse industry relies on outside investment to operate, just as other businesses do. Without others willing to buy and breed horses, the 1.4 million jobs supported by this industry are at stake.

Since the Tax Reform Act of 1986, the horse industry has experienced a near-devastating decline with job losses occurring at racetracks, horse farms, and industry suppliers. In addition, hundreds of breeding farms have gone out of business. Most horse owners and breeders believe that the limits on passive losses are a major reason for the decline as well as for the chilled interest of investors in horses. Since the mid-1980's, the number of horses bred and registered has decreased—leading to losses in jobs and revenues for the States.

The 1986 act indicates that in order to satisfy the material participation requirement, a person's involvement must be regular, continuous, and substantial. However, the horse industry is unique, and the passive loss rules are difficult for some to satisfy. Because of the expertise and physical ability that is required, many owners cannot ride, train, breed and show their horses.

The bill I introduce today will alter these requirements to make them fair, workable, and enforceable. I ask unanimous consent that it be printed in the RECORD.

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

S. 675

*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 "Equine Tax Fairness Act of 1997".