

their toll, and finally Father Mobley was forced to move from Salt Lake City, where, due to its high altitude, he was always accompanied by an oxygen mask. Although doctors advised retirement, Father Mobley chose to serve in the Washington Diocese in the Mukilteo and Everett areas, whose residents were fortunate enough to have been touched by this extraordinary person.

Today, I celebrate Father Mobley as an active, energetic, and generous man. He was generous with his faith sharing, he was generous with his counsel, and he was generous with his enthusiasm and conversation. Father Mobley was a man of incredible passion and compassion. His friends, family, and parishioners will remember him for his soulful sermons and championing of social justice.

Father Mobley challenged those around him to give and love unconditionally. This is a challenge each and every one of us can take inspiration from. He was truly a man who loved his fellow human beings, and he will be missed by those who had the opportunity to know him.●

TRIBUTE TO GOLD STAR MOTHERS

● Mr. DORGAN. Mr. President, as we begin a new session of Congress, I thought this would be an appropriate time to stop for a moment and reflect upon some of the sacrifices that have been made by our citizens to ensure the protection of liberty and democracy in this great Nation. One group of citizens comes immediately to mind—the Gold Star Mothers.

This organization was formed in the years following the end World War I. It is a nonprofit, nonpolitical group which was organized by 25 mothers in June 1928 and incorporated on January 5, 1929. The cost of membership is incalculable. To join, one must have lost a son or daughter during a war waged by the United States.

As a parent myself, I know from personal experience that there is nothing more costly than losing a child. To raise and nurture a son or daughter, instilling in them the aspirations and goals that are only achieved through a long and full life, and then to having their lives cut short is a tragic and devastating blow to any parent. The pain never goes away. It is a pain that Gold Star Mothers live with every day.

What is remarkable about this group of courageous women is that they refused to allow their grief to become the victor. Instead, they chose to channel their pain and suffering into productive work to benefit veterans and the community at large.

In 1940, Congress and President Franklin Roosevelt recognized their tireless efforts on behalf of veterans and Gold Star family members by enacting legislation to honor these brave women by designating the last Sunday in September as Gold Star Mothers Day. There is no organization more worthy of this perpetual honor.

But the Gold Star Mothers did not stop there. They wanted to expand their opportunities to assist veterans and their families and sought a congressional charter so they could work in veterans hospitals throughout the country. That charter was granted in 1984. The charter outlines the objective and purposes for which they were organized, including assisting all veterans and their dependents in claims to the VA; inspiring respect for the Stars and Stripes; encouraging a sense of individual obligation to the community, State, and Union; perpetuating the memory of those whose lives were sacrificed in our wars, and supporting and extending needful assistance to all Gold Star Mothers.

Over the ensuing years, Gold Star Mothers has provided assistance to countless veterans needing help. They do so with great dedication and great love. What greater love is there than a mother's love?

Although the group started out with only 25 members, Gold Star Mothers grew quickly and today has department officers covering all 50 states as well as the District of Columbia and Puerto Rico. And they keep expanding.

I just wanted to take this time to salute this organization, to assure them that a grateful nation has not forgotten their sacrifice, and to thank them for the good work they continue to do for this great nation. I would like to pay special tribute to a Gold Star Mother in my State, Margaret Renner, who lost a son in Vietnam in 1969. She has been an active member of Gold Star Mothers, Inc., for many years, and all of us who know her are grateful for her dedicated service to the men and women who have served the Nation honorably as well as to those who have lost their sons and daughters to war. ●

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 January 22, 1997. The estimates of budget authority, outlays, and revenues, which are consistent with the technical and economic assumptions of the 1997 concurrent resolution on the budget (H. Con. Res. 178), show that current level spending is above the budget resolution by \$16.9 billion in budget authority and by \$12.6 billion in outlays. Current level is \$17.8 billion above the revenue floor in 1997 and \$99.2 billion above the revenue floor over the 5 years 1997–2001. The current estimate of the deficit for purposes of calculating the maximum deficit amount is \$222.4 billion, \$4.9 billion below the maximum deficit amount for 1997 of \$227.3 billion.

This is my first report for the first session of the 105th Congress.

The report follows:

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, January 22, 1997.

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

DEAR MR. CHAIRMAN: The attached report for fiscal year 1997 shows the effects of Congressional action on the 1997 budget and is current through January 21, 1997. 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.

This is my first report for the first session of the 105th Congress.

Sincerely,

JAMES L. BLUM
(For June E. O'Neill, Director).

THE CURRENT LEVEL REPORT FOR THE U.S. SENATE, FISCAL YEAR 1997, 105TH CONGRESS, 1ST SESSION, AS OF CLOSE OF BUSINESS JANUARY 21, 1997

(In billions of dollars)

	Budget resolution (H. Con. Res. 178)	Current level	Current level over/under resolution
ON-BUDGET			
Budget authority	1,314.9	1,331.8	16.9
Outlays	1,311.3	1,323.9	12.6
Revenues:			
1997	1,083.7	1,101.5	17.8
1997–2001	5,913.3	6,012.5	99.2
Deficit	227.3	222.4	–4.9
Debt subject to limit	5,432.7	5,222.9	–209.8
OFF-BUDGET			
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	2,120.3	–0.7

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, 105TH CONGRESS, 1ST SESSION, SENATE SUPPORTING DETAIL FOR FISCAL YEAR 1997, AS OF CLOSE OF BUSINESS JANUARY 21, 1997

(In millions of dollars)

	Budget authority	Outlays	Revenues
ENACTED IN PREVIOUS SESSIONS			
Revenues			1,100,335
Permanents and other spending legislation	843,140	804,154	

THE ON-BUDGET CURRENT LEVEL REPORT FOR THE U.S. SENATE, 105TH CONGRESS, 1ST SESSION, SENATE SUPPORTING DETAIL FOR FISCAL YEAR 1997, AS OF CLOSE OF BUSINESS
JANUARY 21, 1997—Continued

[In millions of dollars]

	Budget authority	Outlays	Revenues
Appropriation legislation		238,523	
Offsetting receipts	-199,772	-199,772	
Total previously enacted	643,368	842,905	1,100,355
ENACTED SECOND SESSION, 104TH CONGRESS			
Appropriations Bills:			
Agriculture (P.L. 104-180)	52,345	44,922	
District of Columbia (P.L. 104-194)	719	719	
Energy and Water Development (P.L. 104-206)	19,973	13,090	
Legislative Branch (P.L. 104-197)	2,166	1,917	
Military Construction (P.L. 104-196)	9,982	3,140	
Omnibus Consolidated Appropriations Act (P.L. 104-208) ¹	499,841	352,017	-1
Transportation (P.L. 104-205)	12,599	12,270	
Veterans, HUD, Independent Agencies (P.L. 104-204)	84,303	49,666	
Authorization Bills:			
Taxpayer Bill of Rights 2 (P.L. 104-168)	-2	-2	-15
Federal Oil and Gas Royalty Simplification and Fairness Act (P.L. 104-185)	-76	-76	550
Small Business Job Protection Act of 1996 (P.L. 104-188) ²	-1	-1	
Authorize Voluntary Separation Incentives at A.I.D. Act (P.L. 104-190)	305	315	590
Health Insurance Portability and Accountability Act of 1996 (P.L. 104-191)	-2,341	-2,934	60
Personal Responsibility and Work Opportunity Reconciliation Act (P.L. 104-193)	-103	-103	
National Defense Authorization Act for FY 1997 (P.L. 104-201)	12	12	
Railroad Unemployment Insurance Amendments Act of 1996 (P.L. 104-251)	2,330	50	
Federal Aviation Administration Authorization Act of 1996 (P.L. 104-264)	3		
Veterans Benefits Improvements Act of 1996 (P.L. 104-275)	-72	-72	
Central Utah Project Completion Act (P.L. 104-286)	1	1	-8
Technical Corrections and Amendments to Trade Laws (P.L. 104-295)		-1	1
Sustainable Fisheries Act (P.L. 104-297)	48	48	
Navajo-Hopi Land Dispute Settlement Act, 1996 (P.L. 104-301)	3	3	
Accountable Pipeline Safety and Partnership Act of 1996 (P.L. 104-304)	3	3	
Fairness in Compensating Owners of Patents Used by the U.S. (P.L. 104-308)	3	3	
Repeal Requirement for Resident Review for Nursing Facilities (P.L. 104-315)	-8	-8	
Emergency Drought Relief Act of 1996 (P.L. 104-318)	7	7	
Coast Guard Authorization Act of 1995 (P.L. 104-324)	3	3	
United States Commemorative Coin Act of 1996 (P.L. 104-329)		-6	
Total enacted this session	682,040	474,980	1,177
ENTITLEMENTS AND MANDATORIES			
Budget resolution baseline estimates of appropriated entitlements and other mandatory programs not yet enacted	6,428	6,015	
Total Current Level	1,331,836	1,323,900	1,101,532
Total Budget Resolution	1,314,935	1,311,321	1,083,728
Amount remaining:			
Under Budget Resolution			
Over Budget Resolution	16,901	12,579	17,804
ADDENDUM			
Emergencies:			
Funding that has been designated as an emergency requirement by the President and the Congress	1,555	1,210	
Funding that has been designated as an emergency requirement only by the Congress and is not available for obligation until requested by the President	364	323	
Total emergencies	1,919	1,533	
Total current level including emergencies	1,333,755	1,325,433	1,101,532

¹ This act includes 1997 funding for six appropriation bills (Commerce/Justice, Defense, Foreign Operations, Interior, Labor/HHS/Education, and Treasury) and additional appropriations for hurricane and flood recovery, firefighting and antiterrorism. There are also several provisions that affect the following direct spending programs: FCC auction receipts, Bank Insurance Funds, and Food Stamp program, and the Small Business Administration loan program account.

² The supporting detail for the On-Budget Current Level Report, dated September 24, 1996, had on-budget revenues for this act of \$579 million. Since that report, the Joint Committee on Taxation has revised this estimate to \$550 million.

FARMERS AND THE ALTERNATIVE MINIMUM TAX

• Mrs. MURRAY. Mr. President, I am pleased to join over 50 of my colleagues today in cosponsoring legislation to solve an unfortunate tax problem drastically affecting farmers in Washington State and throughout the Nation. This bill will prevent the alternative minimum tax from being applied to deferred payment contracts.

Farmers routinely use deferred payment contracts to assist their money management and farm operations. Wheat growers, potato growers, and other farmers in Washington State often enter into contracts requiring them to sell and deliver their crops on a specified date for a fixed amount. While these contracts may be entered into one year, the payments to the farmers agreed to in the contract, either in total or in part, often will not be received by the farmer until the following year. The Internal Revenue Service is now saying that farmers must pay taxes in the year of the contract, not the year of payment. I think it is wrong to require farmers to pay taxes on income they have not yet re-

ceived. I believe most Americans would agree.

Farmers are not trying to avoid paying taxes. They simply consider it unfair to be burdened with a tax liability prior to receiving payment. I am particularly concerned about the retroactive approach the Internal Revenue Service has taken with regard to this issue. While the 1986 Tax Act omitted the exemption from the AMT for farmers, the IRS failed to impose the alternative minimum tax for 8 years. Now, all of a sudden, the IRS is imposing the AMT. And not only for the current year, but for all years open to audit. This could well cost family farmers tens of thousands of dollars. We cannot afford to impose such an egregious obligation on our family farms. It is not right. This bill will correct the situation.

This bill will make it clear that the alternative minimum tax shall not be applied to installment sales of farmers. It will insure that farmers pay taxes when they get paid, not before. It is that simple. While fancy terms like alternative minimum tax, deferred payment contracts, and installment sales

of inventory property make the issue sound complex, it is really about simple tax fairness—paying taxes on income received, not on income expected.

The IRS Commissioner has stated that the IRS will not oppose this legislation. In addition, the Department of the Treasury welcomes “the opportunity to work with [Congress] to address this matter through corrective legislation”. With a majority of the Senate cosponsoring this bill, my colleagues from both sides of the aisle and all parts of the country, I look forward to its timely consideration. •

BIPARTISAN CAMPAIGN REFORM ACT

• Mr. FEINGOLD. Mr. President, yesterday I joined with the senior Senator from Arizona [Mr. MCCAIN] and others in introducing S. 25, the Bipartisan Campaign Reform Act. I ask that the text of the bill be printed in the RECORD.

S. 25

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,