

HATCH) was added as a cosponsor of S. 1606, a bill to reenact chapter 12 of title 11, United States Code, and for other purposes.

S. 1608

At the request of Mr. CRAIG, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 1608, a bill to provide annual payments to the States and counties from National Forest System lands managed by the Forest Service, and the reconstituted Oregon and California Railroad and re-conveyed Coos Bay Wagon Road grant lands managed predominately by the Bureau of Land Management, for use by the counties in which the lands are situated for the benefit of the public schools, roads, emergency and other public purposes; to encourage and provide new mechanism for cooperation between counties and the Forest Service and the Bureau of Land Management to make necessary investments in federal lands, and reaffirm the positive connection between Federal Lands counties and Federal Lands; and for other purposes.

S. 1661

At the request of Mrs. HUTCHISON, the name of the Senator from Kansas (Mr. BROWNBACK) was added as a cosponsor of S. 1661, a bill to amend title 28, United States Code, to provide that certain voluntary disclosures of violations of Federal law made as a result of a voluntary environmental audit shall not be subject to discovery or admitted into evidence during a judicial or administrative proceeding, and for other purposes.

#### SENATE CONCURRENT RESOLUTION 24

At the request of Mr. LUGAR, the name of the Senator from Pennsylvania (Mr. SANTORUM) was added as a cosponsor of Senate Concurrent Resolution 24, a bill to express the sense of the Congress on the need for United States to defend the American agricultural and food supply system from industrial sabotage and terrorist threats.

#### AMENDMENT NO. 1812

At the request of Mr. HUTCHINSON the names of the Senator from Ohio (Mr. DEWINE), the Senator from Colorado (Mr. ALLARD), the Senator from Wyoming (Mr. THOMAS), the Senator from Idaho (Mr. CRAPO), and the Senator from North Carolina (Mr. HELMS) were added as cosponsors of amendment No. 1812 proposed to S. 1650, an original bill making appropriations for the Departments of Labor, Health and Human Services, and Education, and related agencies for the fiscal year ending September 30, 2000, and for other purposes.

#### SENATE CONCURRENT RESOLUTION 58—URGING THE UNITED STATES TO SEEK A GLOBAL CONSENSUS SUPPORTING A MORATORIUM ON TARIFFS AND ON SPECIAL, MULTIPLE, AND DISCRIMINATORY TAXATION OF ELECTRONIC COMMERCE

Mr. WYDEN (for himself, Mr. LEAHY, and Mr. BAUCUS) submitted the fol-

lowing resolution; which was referred to the Committee on Finance.

S. RES. 58

Whereas electronic commerce is not bound by geography and its borders are not easily discernible;

Whereas transmissions over the Internet are made through packet-switching, making it impossible to determine with any degree of certainty the precise geographic route or endpoints of specific Internet transmissions and infeasible to separate interstate from interstate, and domestic from foreign, Internet transmissions;

Whereas inconsistent and inadministrable taxes imposed on Internet activity by sub-national and national governments threaten not only to subject consumers, businesses and other users engaged in interstate and foreign commerce to multiple, confusing and burdensome taxation, but also to restrict the growth and continued technological maturation of the Internet itself;

Whereas the complexity of the issue of domestic taxation of electronic commerce is compounded when considered at the global level of almost 200 separate national governments;

Whereas the First Annual Report of the United States Government Working Group on Electronic Commerce found that fewer than 10 million people worldwide were using the Internet in 1995, that more than 140 million people worldwide were using the Internet in 1998 and that more than one billion people worldwide will be using the Internet in the first decade of the next Century;

Whereas information technology industries have accounted for more than one-third of real growth in United States Gross Domestic Product over the past 3 years;

Whereas information technology industries employ more than seven million people in the United States, and by 2006, more than one-half of the United States workforce is expected to be employed in industries that are either major producers or intensive users of information technology products and services;

Whereas electronic commerce among businesses worldwide is expected to grow from \$43 billion in 1998 to more than \$1.3 trillion by 2003, and electronic retail sales to consumers worldwide are expected to grow from \$8 billion in 1998 to more than \$108 billion by 2003;

Whereas the Internet Tax Freedom Act of 1998 enacted a policy of technological neutrality and non-discrimination toward taxation of electronic commerce, and stated that United States policy should be to seek bilateral, regional and multilateral agreements to remove barriers to global electronic commerce;

Whereas the World Trade Organization, at its May 1998 Ministerial Conference, adopted a declaration that all 132 member countries "will continue their current practice of not imposing customs duties on electronic transmissions";

Whereas the Organization for Economic Cooperation and Development and industry groups issued a joint declaration at its October 1998 Ministerial meeting on Global Electronic Commerce supporting the principles of technological neutrality and non-discrimination and opposing discriminatory taxation imposed on the Internet and electronic commerce;

Whereas the Committee on Fiscal Affairs of the Organization for Economic Cooperation and Development has stated that neutrality, efficiency, certainty and simplicity, effectiveness and fairness, and flexibility are the broad taxation principles that should be applied to electronic commerce;

Whereas the United States has issued joint statements on electronic commerce with

Australia, the European Union, France, Ireland, Japan, and Korea providing that any taxation of electronic commerce should be neutral and nondiscriminatory; and

Whereas a July 1999 United Nations Report on Human Development urged world governments to impose "bit taxes" on electronic transmissions; Now, therefore, be it

*Resolved by the Senate (the House of Representatives concurring), That the Congress—*

(1) urges the President to seek a global consensus supporting—

(A) a permanent international moratorium on tariffs on electronic commerce; and

(B) an international ban on special, multiple, and discriminatory taxation of electronic commerce and the Internet;

(2) urges the President to instruct the United States delegation to the November 1999 World Trade Organization ministerial in Seattle to seek to make permanent and binding the moratorium on tariffs on electronic transmissions adopted by the World Trade Organization in May 1998;

(3) urges the President to seek adoption by the Organization for Economic Cooperation and Development and implementation by the group's 29 member countries of an international ban on special, multiple, or discriminatory taxation of electronic commerce and the Internet; and

(4) urges the President to oppose any proposal by any country, the United Nations, or any other multilateral organization to establish a bit tax on electronic transmissions.

• Mr. WYDEN. Mr. President, I am pleased to be joined by Senators LEAHY and BAUCUS to introduce today a resolution calling for an international ban on tariffs and on special, multiple and discriminatory taxes on electronic commerce and the Internet. Representative COX, with whom I have collaborated in the past on Internet-related matters, is introducing a companion resolution in the House of Representatives.

The resolution urges the President to seek a global consensus supporting a permanent international moratorium on tariffs on electronic commerce, and an international ban on special, multiple, and discriminatory taxation of electronic commerce and the Internet. The resolution urges the President to pursue the ban on tariffs through the World Trade Organization—particularly at the WTO Ministerial meeting that will be held in Seattle this November, and to pursue the moratorium on discriminatory, special, and multiple taxes on global e-commerce through the Organization for Economic Cooperation and Development. These positions reinforce the efforts of the U.S. Trade Representative at the WTO and of the U.S. negotiators at the OECD.

In the Internet Tax Freedom Act, enacted during the last Congress, we challenged the concept of 30,000 U.S. tax jurisdictions swamping online consumers and entrepreneurs with a crazy quilt of discriminatory taxes. But this problem is small potatoes compared to the prospect of thousands of additional discriminatory tax regimes Americans might face in nearly 200 countries around the world.

We are not going to sit by while the booming, global e-market becomes a

tasty feast for overly hungry tax collectors from Bonn to Beijing and Manila to Milan.

The same questions we dealt with in the United States become vastly more complex at the international level. For example, during the course of the debate about the Internet Tax Freedom Act last year, I asked what happens when Aunt Millie in Iowa uses America Online in Virginia to order Harry and David's pears from Medford, Oregon, pays for them with a bankcard in California and ships them to her old friend in Florida?

In the global arena, we have to ask what happens when a tax collector in Germany tries to collect a Value Added Tax on a U.S. e-entrepreneur from Coos Bay, Oregon with no physical presence in Europe? This is a very real threat because not long ago, the tax chief of a key European nation called trade over the Internet "a threat to all government tax revenue—a very serious threat."

In addition, we have heard about the possibility of discriminatory bit taxes, which are taxes levied on the volume of e-mail that passes over the Net. And we have recently learned that the European Union is discussing something known as "blocking and takedown." This is not a rugby term, but if established, it would allow the EU to bar the use of an American entrepreneur's website in Europe if he or she was unwilling to participate in an EU tax registration scheme.

Moreover, some countries are blurring the line between services and products in an effort to impose still more special, targeted tariffs and taxes on global e-commerce. At present, some digital delivery—for example, downloading a CD or software program—is not taxed, but there's considerable support for turning this service into a product that could be the subject of discriminatory taxes.

Developing fair ground rules for the global digital economy is not a job for the faint hearted. That is why strong U.S. leadership is imperative in key multinational groups that are beginning to consider how to update old laws and regulations to apply in the global electronic marketplace.

That is the point of the resolution we are introducing today. Again, the resolution does two things: it urges the President to seek a global consensus supporting a global moratorium on tariffs on electronic commerce at the upcoming WTO ministerial meeting in Seattle, and second, it urges the President to seek through the OECD a global moratorium on discriminatory, multiple and special taxes on electronic commerce and the Internet.

This resolution builds upon the good work we accomplished in the 1998 Internet Tax Freedom Act. It is time to take the effort to stop discriminatory taxes on electronic commerce to the international level. I urge my colleagues to join us in supporting the resolution.●

● Mr. LEAHY. Mr. President, I am pleased to join Senator WYDEN in support of this resolution to urge the United States to seek a global consensus supporting a moratorium on tariffs and discriminatory taxation of electronic commerce. I thank Senator WYDEN and Congressman COX for their leadership in keeping the Internet free of discriminatory taxes in the United States and around the world.

The Internet allows businesses to sell their goods all over the world in the blink of an eye. This unique power also presents a unique challenge. That challenge facing the United States and the world is developing tax policies to nurture this exciting new market. That is why I am pleased to cosponsor this resolution to urge the President to seek a global moratorium on discriminatory taxes and tariffs on electronic commerce.

The growth of electronic commerce is everywhere, including my home state of Vermont. Today hundreds of Vermont businesses are doing business on the Internet, ranging from the Vermont Teddy Bear Company to Al's Snowmobile Parts Warehouse to Ben & Jerry's Homemade Ice Cream. These Vermont businesses are of all sizes and customer bases, from Main Street merchants to boutique entrepreneurs to a couple of ex-hippies who sell great ice cream. But what Vermont online sellers do have in common is the fact that Internet commerce lets them erase the geographic barriers that historically have limited our access to markets where our products can thrive. Cyberselling is paying off for Vermont and the rest of the United States.

As electronic commerce continues to grow, the United States must take the lead in fostering sound international tax policies. The United States was the incubator of the Internet, and the world closely watches the Internet policies that we debate and propose. Our leadership is critical to the continued growth of commerce on the Internet. Our resolution advances the leadership role of the United States by urging the administration to secure a global moratorium on discriminatory e-commerce taxes.

With more than 190 nations around the world able to levy discriminatory taxes on electronic commerce, we need this resolution to contribute to the stability necessary for electronic commerce to flourish. We are not asking for a tax-free zone on the Internet; if sales taxes and other taxes would apply to traditional sales and services, then those taxes would also apply to Internet sales under our resolution. But our resolution would urge a global ban on any taxes applied only to Internet sales in a discriminatory manner. Let's not allow the future of electronic commerce—with its great potential to expand the markets of Main Street businesses—to be crushed by the weight of multiple international taxation.

Today, there are more than 700,000 businesses selling their sales and serv-

ices on the World Wide Web around the world. Estimates predict that the number of e-business Web sites will top 1 million by 2003. This explosion in Web growth has led to thousands of new and exciting opportunities for businesses from Main Street to Wall Street.

The International Internet Tax Freedom Resolution will help ensure that these businesses and many others will continue to reap the rewards of electronic commerce.●

#### SENATE RESOLUTION 192—EXTENDING BIRTHDAY GREETINGS AND BEST WISHES TO JIMMY CARTER IN RECOGNITION OF HIS 75TH BIRTHDAY

Mr. CLELAND (for himself and Mr. COVERDELL) submitted the following resolution; which was considered and agreed to:

##### S. RES. 192

Whereas October 1, 1999, is the 75th birthday of James Earl (Jimmy) Carter;

Whereas Jimmy Carter has served his country with distinction in the United States Navy, and as a Georgia State Senator, the Governor of Georgia, and the President of the United States;

Whereas Jimmy Carter has continued his service to the people of the United States and the world since leaving the Presidency by resolutely championing adequate housing, democratic elections, human rights, and international peace;

Whereas in all of these endeavors, Jimmy Carter has been fully and ably assisted by his wife, Rosalynn; and

Whereas Jimmy Carter serves as a living international symbol of American integrity and compassion: Now, therefore, be it

*Resolved*, That the Senate—

(1) extends its birthday greetings and best wishes to Jimmy Carter; and

(2) directs the Secretary of the Senate to transmit an enrolled copy of this resolution to Jimmy Carter.

#### SENATE RESOLUTION 193—TO RE-AUTHORIZE THE JACOB K. JAVITS SENATE FELLOWSHIP PROGRAM

Mr. DODD submitted the following resolution; which was considered and agreed to:

##### S. RES. 193

*Resolved*,

##### SECTION 1. SHORT TITLE.

This resolution may be cited as the "Jacob K. Javits Senate Fellowship Program Resolution".

##### SEC. 2. FELLOWSHIP PROGRAM EXTENDED; ELIGIBLE PARTICIPANTS.

(a) REAUTHORIZATION.—In order to encourage increased participation by outstanding students in a public service career, the Jacob K. Javits Senate Fellowship Program (in this resolution referred to as the "program") is extended for 5 years.

(b) ELIGIBLE PARTICIPANTS.—The Jacob K. Javits Foundation, Incorporated, New York, New York, (referred to in this resolution as the "Foundation") shall select Senate fellowship participants in the program. Each such participant shall complete a program of graduate study in accordance with criteria agreed upon by the Foundation.

##### SEC. 3. SENATE COMPONENT OF FELLOWSHIP PROGRAM.

(a) IN GENERAL.—The Secretary of the Senate (in this resolution referred to as the