

discipline of a balanced budget, one that augers well for the future of this country.

I yield the floor and reserve the remainder of my time.

Mr. ASHCROFT. Mr. President, I commend the chairman of the Senate Budget Committee for the decisions made in this conference report that will protect the Social Security trust funds. First, it will be an honor for me to vote for this budget resolution which, for the first time in 30 years, balances the Federal budget and does so without using the Social Security surplus. Second, this budget further protects Social Security by creating a point of order against future congressional budgets which use Social Security surpluses to pay for budget deficits of the federal government.

These are great first steps to take to protect Social Security. Americans who have devoted a lifetime of working and paying their Social Security taxes deserve to have their Social Security reserved for nothing but their Social Security. That has not happened in recent years. Without reform, this practice of raiding Social Security would continue. In fact, President Clinton's budget for next year proposed using \$158 billion of the Social Security Trust Fund to finance new government spending. We must stop these raids on Social Security.

The point of order included in this conference report is similar to legislation I have introduced with the chairman of the Senate Budget Committee. The Ashcroft-Domenici bill writes into law the Social Security protection point of order. This conference report puts the point of order in the House and Senate rules for this year and next, the maximum amount of time allowed under House rules. This is a wise decision, and the right step to take now. Because a budget resolution does not become law, the only option available to the budget conferees to protect Social Security was to amend House and Senate rules. I support this action.

Later this year I will seek Senate passage of my bill to put this point of order into law, to make it permanent and to strengthen it by requiring that it can only be waived in the Senate with 60 votes, a super majority. I will also support the efforts by Senators DOMENICI and ABRAHAM to win passage of their Social Security lockbox bill which uses the debt limit as an enforcement mechanism to make sure neither the President nor Congress can use Social Security to finance new deficits.

I am also pleased that the conferees included in the final bill a resolution I offered and the Senate passed expressing the Sense of the Senate that the government should not invest the Social Security Trust Funds in the stock market. The President has proposed investing as much as \$700 billion of the surplus in the stock market. This is an unwise gamble to take in my view, in the view of the Senate and, in light of

its inclusion in this conference report, the Congress of the United States.

Mr. DOMENICI. Mr. President, I say to the Senator from Missouri, I appreciate your leadership in protecting Social Security. After the President's budget was released and it proposed to raid \$158 billion from the Social Security trust funds, you told me that Congress needed to protect Social Security. You were right. If memory serves me correctly, you introduced the first bill in the Senate this year to protect Social Security by using a point of order mechanism. I was pleased to be your first cosponsor. The inclusion in this conference report of the point of order is the first step to protect Social Security. I look forward to working with you, Senator ABRAHAM and other Senators in putting into law, not just the House and Senate rules, provisions that will further protect the Social Security trust funds.

Mr. LOTT. I join Senator DOMENICI in thanking the Senator from Missouri for his leadership on Social Security. I recall a lengthy letter Senator ASHCROFT sent me earlier this year advocating that walling off Social Security should be the top budget priority for this Congress. I also remember the bill he introduced earlier this year creating the Social Security point of order that is similar to the one in the conference report and his advocacy during Senate debate and when the bill was in conference for the final bill to include the point of order. With passage of this budget which, for the first time in 30 years, balances the budget without using Social Security and puts procedures in place to protect Social Security in the future, the Senate has made protecting Social Security a high priority. I commend Senator ASHCROFT for his efforts in protecting Social Security.

Mr. LOTT addressed the Chair.

The PRESIDING OFFICER. The majority leader.

ORDER OF PROCEDURE—S. 767

Mr. LOTT. Mr. President, this is an important time with a lot of very serious matters before the Senate. Obviously, we are going to be working on the budget resolution. But also, we are very much concerned about what is happening in the Balkans, we are concerned about what is happening in Kosovo, we are concerned about the impact that that is having in Macedonia and the Montenegro area, as well as countries that are not as directly impacted from a standpoint of refugees, but the impact on Albania, which obviously is housing a number of refugees, and even countries such as Romania are being affected by what we see happening there.

I think it is important that we work together in a bipartisan way to express our support for our troops, to express our support and appreciation for countries that are dealing with this influx of refugees and providing haven and

humanitarian assistance working with international organizations, with military representation that has been trying to deal with this tremendous influx of refugees.

We are going to work over the next 24 hours to see if we can come together with an agreement on a bipartisan resolution expressing our appreciation and recognition for the outstanding work that is being done by our men and women of the military, by all the organizations that are helping with the refugees and for the countries that are dealing with a tremendous burden right now. But I think we should begin here at home also.

Mr. DODD. Will the leader yield to me on that point?

Mr. LOTT. Yes.

Mr. DODD. I thank the leader for those comments. It is very, very helpful, particularly coming from our leader. People who watch these floor proceedings should take note that it was a very important statement he just made. I believe he expresses the feelings of all of us here. Whatever other differences there may be, I think there is a deep sense of appreciation first and foremost for our own men and women in uniform; secondly, for the organizations that are trying to do a good job.

I particularly commend him for his comments regarding these front-line states of Montenegro, which is showing great courage in light of some very difficult pressures; Albania, which is so poor—I think about \$600 a year is the annual earnings of the people—Macedonia, about \$1,300 a year, a small country with almost 200,000 refugees now. And particularly he mentions Romania and Bulgaria, which is very important as well.

This ought to be heartening news to these governments and to the people of these countries that it has not gone unnoticed in our country what a tremendous job they are doing handling a problem they did not ask for, flooded by a sea of humanity that needs a lot of help. We are deeply grateful to them. And I am hopeful the leader is right. I certainly want to work with him and anyone else who is interested to see if we can put some language together which would enjoy unanimous backing by all of our colleagues, to speak with one strong, solid voice about how much we appreciate their efforts, the efforts of our service men and women, and the common determination to end this crisis and get these people back to Kosovo.

So I thank him.

Mr. LOTT. Mr. President, I thank the Senator from Connecticut. I always enjoy working with him. He is absolutely right in repeating the need for us to express our appreciation to our military men and women and to continue our commitment to the humanitarian effort that is underway and express our appreciation to the front-line states that are there dealing with this problem and the cost of the problem in a very serious way. We will work to see

if we can express that appreciation and concern.

But I want to emphasize that we have our own military men and women who are doing a magnificent job. All of our Senators and House Members who have gone to the region, who have gone to Brussels and have gone to Aviano or been in Albania or Macedonia, have come back saying what a magnificent job our military men and women have been doing.

But it has gone now beyond our active-duty pilots and men and women who are involved in the exercise there. It now involves Reserve unit members, National Guard, volunteers. We have Air Guard members that are now flying the refueling aircraft that are helping in that effort. And they have been called up unexpectedly with very little notice.

Now you have spouses that are in the region that did not have time to file their income tax return, and tomorrow is the infamous day. Tomorrow is April 15. And like so many Americans, I will file my return tomorrow and send my check along with the return, which is a very unhappy situation. But we have military men and women who are doing their duty for their country that were unexpectedly, and on very short notice, called up. And you have their spouses now scrambling, trying to perhaps deal with filing their income tax returns tomorrow, the 15th.

We have legislation now moving through the House that has been through the Ways and Means Committee that will be coming to the Senate later on today or tomorrow, and we have legislation that has been prepared in the Senate now that would give, I believe, a 60-day extension on filing returns to our military men and women that have been called up for this service to our country.

There may be some other provisions that have been cited, too, that should be outlined. It exempts U.S. troops serving in the Yugoslavia theater from being taxed on the hazardous duty pay. It grants our troops a 180-day filing extension on their 1998 income tax returns after their return from duty in the combat zone designated by the President and exempts our troops from the 3-percent excise tax levied on long distance telephone calls, which I am sure they are making now to assure their families that they are in the area and they are safe and they are doing their job. So it is more than just a 60-day extension.

I think it is the right thing to do. It is the fair thing to do. And it is important we do it today and make it clear that we are going to complete this action when the House bill comes over. That may be later on today or tomorrow. But if we do not make it clear that we are going to do it today, and if we do not get it done tomorrow, these families are going to be under the duress of either not filing on time, as the law requires, or asking for an extension, which a lot of Americans are hesitant to do.

So I think it is important that we prepare the way to get this legislation completed today, or not later than tomorrow, and make it clear to the families of our service men and women that are in the zone that they are going to have these benefits and this extension of time.

In that vein, then, I do have a unanimous consent request that we have been trying to get cleared, I hope we can get cleared, because we need to do this. And then we can get this behind us and we can move on to another resolution.

So I ask unanimous consent that—

Mr. DODD. Before you do that—

Mr. LOTT. I would withhold.

Mr. DODD. Can I make a suggestion?

There is one Member, I think, who has some questions they may want to raise—let me put it in those terms—before you propound it. I would personally prefer if you could hold up for a couple minutes until they get here. Maybe we can work something out with them.

Mr. LOTT. All right.

Mr. DODD. Other than that, I have been asked, on behalf of someone, to raise an objection. I prefer they were here to make their case if that is what they want to do. So if maybe we can wait 5 minutes.

Mr. LOTT. If we don't wait just a minute, you would have to object, and you prefer not to object; is that it?

Mr. DODD. You just hit it right on the head.

Mr. LOTT. I would certainly be prepared to honor that. Again, I hope we could work this out. I am worried on this, like I am on the other language we have been working on. We have a lot of very bright Senators that can come up with some wonderful amendments and it could go on endlessly and we could get into some very controversial amendments. No Senator—no Senator—would object to what is in S. 767 or the bill that will be coming over from the House.

Mr. DODD. I think most of us are co-sponsors.

Mr. LOTT. Nobody would object to that. Therefore, we want to lock it in. There may be other issues Senators would like to object to. I would like to say to them, there will be other bills, there will be other ways. It will give us time to focus on something that would be an expression of our appreciation and our commitment to be of assistance to not only our military men and women that are there in the area but to those that are dealing on the international basis with humanitarian needs for these front-line states.

I think we can do both. But as is usually the case, you need to do one and then the other. And so I am trying to find a way to achieve both of those.

Mr. DODD. If the leader would yield further, I appreciate him showing some patience here. This is, I think, a very good idea. By the way, I am a cosponsor of the proposal here to do this for our service men and women. I had the

pleasure of being with a group of them last Friday and Saturday at Ramstein Air Force Base and flew with a crew on a C-130, a 4-hour flight from Germany down to Macedonia. And they were terrific young men and women. In the cockpit were men and women. The navigator was a woman. There were two pilots, the engineers, the crew.

Mr. LOTT. Was that Reserve or National Guard duty?

Mr. DODD. These are permanent, regular Army and Air Force people.

Mr. LOTT. Permanent, regular duty.

Mr. DODD. They do a fabulous job. And I think it is one way of saying to them how much we appreciate what they are doing. I guess by executive order, I gather, the President has issued some orders on this as well.

Mr. LOTT. The President has expressed his desire to do this. He made that commitment, I believe, in Louisiana. Was it Barksdale Air Force Base? And he has taken some action, some executive order, but he cannot, by executive order, do what we are doing. It takes a change in the law or a revision in the law in order for these things to occur. So it is a supplement to, in addition to, what he has already done by executive order.

I yield, if I might, if I still have the floor, to Senator COVERDELL.

Mr. COVERDELL. First, I associate myself with the remarks of the leader and the Senator from Connecticut on Macedonia, Albania, Bulgaria, and Romania. We have only begun to assess the impact. You can see on television what is happening in Macedonia and Albania. But you can't see it in Romania and Bulgaria. It is very important, and we are attentive and appreciative to these second-tier states that are affected by these actions.

The point I want to make, Mr. Leader, on this issue that you just addressed, is that the clock runs out. There is no other issue we are talking about, including the one we all share on Macedonia, that has a time clock over its head.

If this could be done tonight, tomorrow is the 15th, we send immediate comfort to these thousands of families scrambling, as all of America is, by tomorrow. We ought not to leave another night lingering of question and unknown measures for all these families. It ought to be settled tonight.

There is not another issue I have heard talked about here that has that kind of deadline on it and a discomfort ramification. This is comfort for the families that we all think of every minute of every day now, and it really ought to be apart from some of these other things.

I appreciate the Senator from Connecticut recognizing that, and I wanted to say so.

Mr. LOTT. Mr. President, if I could describe this unanimous consent, what it will do is provide for an hour of debate equally divided, of course, so that Members could comment on the actual content in S. 767. This is the critical

part. It will also say, this unanimous consent agreement, that when the House language comes over, then the House bill would be read for a third time and a vote on passage of the House bill, without any intervening language, motion or debate. So it in effect locks in the guarantee that this is going to be done by tomorrow. Our people will have that guarantee by the Senate by this unanimous consent agreement tonight. That is what I would like to do.

If it would be helpful to the Senator from Connecticut, I do not know if other Senators are seeking recognition now, we could wait just a moment more. I will notify the Senate that I would be prepared to make this unanimous consent request as soon as we can get further Senators on the floor.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. ABRAHAM). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. LOTT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

UNANIMOUS CONSENT AGREEMENT—S. 767

Mr. LOTT. Mr. President, I ask unanimous consent that at a time to be determined by the majority leader, the Senate proceed to the consideration of Calendar No. 90, S. 767, under the following limitations: 1 hour of debate on the bill equally divided in the usual form; that no amendments to the Senate bill are in order.

I further ask that at the conclusion or yielding back of time, the bill be placed back on the calendar; that then the House bill, which is the text of H.R. 1376 as printed in the RECORD, following consent, be read a third time and a vote occur on passage, all without any intervening action, motion or debate.

If I could explain, before the Chair rules on this, this is the bill that would provide relief for our military men and women who are now—many of them—unexpectedly on short notice serving in the zone where the bombing is occurring, to have these tax benefits and lock this in so that they know, today, that they will be able to count on that change.

That is my request.

The PRESIDING OFFICER. Is there objection?

Mrs. BOXER. Reserving the right to object, and I do not plan to object, I want to have an opportunity to let the Senate know I have been trying to work with my friends to get a very straightforward sense of the Senate attached to the Senate bill that would simply say that the armed services would do everything in their power to ensure that where there is a child of a military couple, that the husband and wife are not deployed into a combat

zone. This is something that we have done in the past—during the gulf war—after we found out that, indeed, we did have a mom and dad in a combat zone together. I think it is very appropriate, as we give benefits to our brave men and women, that we protect the children at the same time.

As I understand it, we are going to discuss the Coverdell bill, but we will actually pass the House bill. I ask my leader if that is, in fact, the case? If there was a Senate bill, I would object, because I would like the opportunity to have this particular Senator's amendment included, but understanding that it will be the House bill, I won't stand in the way. Do I have the assurance that the vote will be on the House bill?

Mr. LOTT. That is correct.

Mrs. BOXER. Then I will not object.

I look forward to working with my friends to ensure that we can protect the children of our brave men and women in the armed services.

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

Mr. LOTT. I am happy to yield to the Senator from Georgia.

Mr. COVERDELL. I want to respond briefly to the Senator from California. Of course, the question has been answered. Frankly, I have personal sympathy for the language in your proposal. The Senator from California understands the complexities of this institution as well as anybody. It is being run through the committee of jurisdiction. I don't know what their response will be. I want to make a point there is a clock ticking. Nothing else we are talking about has a finite conclusion, which was why I wanted to do what we could do to get this done, so that the comfort—I think yours relates to comfort, too—can be settled for all the families because they are busily trying to comply with this tonight. I think this sends a message to all of those troops, their spouses, and their Nation that this is, indeed, going to happen.

Mrs. BOXER. If my friend will yield, I appreciate that. I am fully supportive of the legislation. I look forward to voting for the legislation.

I am only saying as we look to the financial burden of our men and women in uniform and as we look at these refugees and the way those kids look at their parents, it is no different from our families here when there is a disruption in family life.

I look forward to working with my friend to see that we can at some future time, very soon—because it could happen soon; they are talking about calling up the Reserves now in the Air Force—that we would protect those children and those families. We don't want to have a child go through the trauma of losing a mother and father in a combat zone. We don't have to do that.

I thank the Senator very much for his cooperation. I look forward to working with him on this matter.

MORNING BUSINESS

Mr. LOTT. Mr. President, I ask unanimous consent that the Senate proceed to a period of morning business, with Senators permitted to speak for up to 10 minutes each.

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

Mr. LOTT. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. DORGAN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

TAXES

Mr. DORGAN. Mr. President, today is April 14 and tomorrow is April 15. That means tomorrow there will be a good many Americans who will finish their tax return preparation, go to the post office and drop it in the mailbox in order to get an April 15 date stamped on it to comply with the tax laws in this country. It is never a pleasant thing, and I know most people grit their teeth and wring their hands about the responsibility of having to file income tax returns. But most Americans do that because they know that we have needs and obligations in this country to pay for a defense establishment, to pay for roads, to pay for schools—to pay for the cost of civilization, in effect.

However, not everybody pays their fair share of U.S. income taxes, not everybody pays their way. Today, I am releasing a United States General Accounting Office report that was done at my request. This GAO report, which I hope Members of the House and Senate will read, has some rather startling conclusions in it. At about the time most Americans will file their tax return and pay the tax bill that they owe, this GAO report says there are plenty of special interests in this country that don't pay anything—earn a lot of money, but don't pay any taxes. They are not taxpayers. Let me describe what this GAO report says. The GAO report says that 67 percent of the foreign controlled corporations doing business in the United States—67 percent—pay no U.S. income taxes at all. Zero in Federal income taxes. In the first half of this decade, the General Accounting Office says that the percent of foreign-based corporations doing business here and paying no U.S. income taxes has ranged from 67 percent to 74 percent. The GAO report also shows that U.S. controlled companies fared little better.

Now, that represents all corporations filing a U.S. tax return. Let's just deal with large corporations. That is, corporations defined by the GAO as having at least \$250 million in assets, or \$50 million or more in sales; that is a large