Calendar No. 330

105TH CONGRESS
2D SESSION

S. CON. RES. 86

[Report No. 105–170]

CONCURRENT RESOLUTION

Setting forth the congressional budget for the United States Government for fiscal years 1999, 2000, 2001, 2002, and 2003 and revising the concurrent resolution on the budget for fiscal year 1998.

MARCH 20, 1998

Reported from the Committee on the Budget, read twice, and placed on the calendar

Calendar No. 330

105TH CONGRESS
2D SESSION

S. CON. RES. 86

[Report No. 105–170]

Setting forth the congressional budget for the United States Government for fiscal years 1999, 2000, 2001, 2002, and 2003 and revising the concurrent resolution on the budget for fiscal year 1998.

IN THE SENATE OF THE UNITED STATES

MARCH 20, 1998

Mr. DOMENICI, from the Committee on the Budget, reported the following original concurrent resolution; which was read twice and placed on the calendar

---

CONCURRENT RESOLUTION

Setting forth the congressional budget for the United States Government for fiscal years 1999, 2000, 2001, 2002, and 2003 and revising the concurrent resolution on the budget for fiscal year 1998.

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

SECTION 1. CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 1999.

(a) DECLARATION.—Congress determines and declares that this resolution is the concurrent resolution on the budget for fiscal year 1999 including the appropriate budgetary levels for fiscal years 2000, 2001, 2002, and 2003 as required by section 301 of the Congressional Budget Act of 1974 and revising the budgetary levels for fiscal year 1998 set forth in the concurrent resolution on the budget for fiscal year 1998 as authorized by section 304 of the Congressional Budget Act of 1974.

(b) TABLE OF CONTENTS.—The table of contents for this concurrent resolution is as follows:

Sec. 1. Concurrent resolution on the budget for fiscal year 1999.

TITLE I—LEVELS AND AMOUNTS

Sec. 101. Recommended levels and amounts.
Sec. 102. Social Security.
Sec. 103. Major functional categories.

TITLE II—BUDGETARY RESTRAINTS AND RULEMAKING

Sec. 201. Tax cut reserve fund.
Sec. 202. Tobacco reserve fund.
Sec. 203. Separate environmental allocation.
Sec. 204. Dedication of offsets to transportation.
Sec. 205. Adjustments for line item veto litigation.
Sec. 206. Exercise of rulemaking powers.

TITLE III—SENSE OF CONGRESS AND THE SENATE

Sec. 301. Sense of Congress regarding the sunset of the Internal Revenue Code of 1986.
Sec. 302. Sense of the Senate on preservation of Social Security for the future.
Sec. 303. Sense of the Senate on annual statement of accrued liability of Social Security and Medicare.
Sec. 304. Sense of the Senate on full funding for IDEA.
Sec. 305. Sense of the Senate on Social Security.
Sec. 306. Sense of the Senate on School-to-Work programs.
Sec. 307. Sense of the Senate regarding taxpayer rights.
Sec. 308. Sense of the Senate on National Guard funding.

Sec. 309. Sense of the Senate on medicare payment.
Sec. 310. Sense of the Senate on long-term care.
Sec. 311. Sense of the Senate on climate change research and other funding.
Sec. 312. Sense of the Senate on increased funding for the Child Care and Development Block Grant.
Sec. 313. Sense of the Senate on the formula change for Federal Family Education Loan.
Sec. 314. Sense of the Senate regarding the deductibility of health insurance premiums of the self-employed.
Sec. 315. Sense of the Senate on objection to Kyoto Protocol implementation prior to Senate ratification.
Sec. 316. Sense of the Senate on price increase on tobacco products of $1.50 per pack.

TITLE I—LEVELS AND AMOUNTS

SEC. 101. RECOMMENDED LEVELS AND AMOUNTS.

The following budgetary levels are appropriate for the fiscal years 1998, 1999, 2000, 2001, 2002 and 2003.

(1) FEDERAL REVENUES.—For purposes of the enforcement of this resolution—

(A) The recommended levels of Federal revenues are as follows:

Fiscal year 1998: $1,262,400,000,000.

Fiscal year 1999: $1,300,200,000,000.

Fiscal year 2000: $1,325,800,000,000.

Fiscal year 2001: $1,369,400,000,000.

Fiscal year 2002: $1,431,900,000,000.

Fiscal year 2003: $1,486,900,000,000.

(B) The amounts by which the aggregate levels of Federal revenues should be changed are as follows:

Fiscal year 1998: $0.

Fiscal year 1999: $0.

Fiscal year 2000: $0.

Fiscal year 2001: $0.

Fiscal year 2002: $0.

Fiscal year 2003: $0.

(C) The amounts for Federal Insurance Contributions Act revenues for hospital insurance within the recommended levels of Federal revenues are as follows:

Fiscal year 1998: $117,700,000,000.

Fiscal year 1999: $123,900,000,000.

Fiscal year 2000: $129,700,000,000.

Fiscal year 2001: $135,300,000,000.

Fiscal year 2002: $141,400,000,000.

Fiscal year 2003: $148,100,000,000.

(2) NEW BUDGET AUTHORITY.—For purposes of the enforcement of this resolution, the appropriate levels of total new budget authority are as follows:

Fiscal year 1998: $1,374,700,000,000.

Fiscal year 1999: $1,425,300,000,000.

Fiscal year 2000: $1,471,100,000,000.

Fiscal year 2001: $1,513,200,000,000.

Fiscal year 2002: $1,547,200,000,000.

Fiscal year 2003: $1,615,800,000,000.

(3) BUDGET OUTLAYS.—For purposes of the enforcement of this resolution, the appropriate levels of total budget outlays are as follows:

Fiscal year 1998: $1,358,000,000,000.

Fiscal year 1999: $1,408,400,000,000.

Fiscal year 2000: $1,450,100,000,000.

Fiscal year 2001: $1,490,000,000,000.

Fiscal year 2002: $1,507,000,000,000.

Fiscal year 2003: $1,579,200,000,000.

(4) DEFICITS.—For purposes of the enforcement of this resolution, the amounts of the deficits are as follows:

Fiscal year 1998: −$95,600,000,000.

Fiscal year 1999: −$108,200,000,000.

Fiscal year 2000: −$124,300,000,000.

Fiscal year 2001: −$120,600,000,000.

Fiscal year 2002: −$75,100,000,000.

Fiscal year 2003: −$92,300,000,000.

(5) PUBLIC DEBT.—The appropriate levels of the public debt are as follows:

Fiscal year 1998: $5,482,000,000,000.

Fiscal year 1999: $5,668,300,000,000.

Fiscal year 2000: $5,868,700,000,000.

Fiscal year 2001: $6,064,400,000,000.

Fiscal year 2002: $6,220,000,000,000.

Fiscal year 2003: $6,392,700,000,000.

SEC. 102. SOCIAL SECURITY.

(a) SOCIAL SECURITY REVENUES.—For purposes of Senate enforcement under sections 302, 602, and 311 of the Congressional Budget Act of 1974, the amounts of revenues of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund are as follows:

Fiscal year 1998: $417,300,000,000.

Fiscal year 1999: $438,200,000,000.

Fiscal year 2000: $457,800,000,000.

Fiscal year 2001: $477,100,000,000.

Fiscal year 2002: $497,900,000,000.

Fiscal year 2003: $520,700,000,000.

(b) SOCIAL SECURITY OUTLAYS.—For purposes of Senate enforcement under sections 302, 602, and 311 of the Congressional Budget Act of 1974, the amounts of outlays of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund are as follows:

Fiscal year 1998: $313,300,000,000.

Fiscal year 1999: $212,600,000,000.

Fiscal year 2000: $331,600,000,000.

Fiscal year 2001: $344,100,000,000.

Fiscal year 2002: $355,700,000,000.

Fiscal year 2003: $369,400,000,000.

SEC. 103. MAJOR FUNCTIONAL CATEGORIES.

Congress determines and declares that the appropriate levels of new budget authority, budget outlays, new direct loan obligations, and new primary loan guarantee commitments for fiscal years 1998 through 2003 for each major functional category are:

(1) National Defense (050):

Fiscal year 1998:

(A) New budget authority, $267,700,000,000.

(B) Outlays, $268,100,000,000.

Fiscal year 1999:

(A) New budget authority, $270,500,000,000.

(B) Outlays, $265,500,000,000.

Fiscal year 2000:

(A) New budget authority, $274,300,000,000.

(B) Outlays, $268,000,000,000.

Fiscal year 2001:

(A) New budget authority, $280,800,000,000.

(B) Outlays, $269,700,000,000.

Fiscal year 2002:

(A) New budget authority, $288,600,000,000.

(B) Outlays, $272,100,000,000.

Fiscal year 2003:

(A) New budget authority, $296,800,000,000.

(B) Outlays, $279,800,000,000.

(2) International Affairs (150):

Fiscal year 1998:

(A) New budget authority, $15,200,000,000.

(B) Outlays, $14,100,000,000.

Fiscal year 1999:

(A) New budget authority, $14,600,000,000.

(B) Outlays, $14,200,000,000.

Fiscal year 2000:

(A) New budget authority, $14,300,000,000.

(B) Outlays, $14,700,000,000.

Fiscal year 2001:

(A) New budget authority, $15,100,000,000.

(B) Outlays, $14,500,000,000.

Fiscal year 2002:

(A) New budget authority, $15,200,000,000.

(B) Outlays, $14,500,000,000.

Fiscal year 2003:

(A) New budget authority, $15,200,000,000.

(B) Outlays, $14,400,000,000.

(3) General Science, Space, and Technology (250):

Fiscal year 1998:

(A) New budget authority, $18,000,000,000.

(B) Outlays, $17,700,000,000.

Fiscal year 1999:

(A) New budget authority, $18,300,000,000.

(B) Outlays, $17,900,000,000.

Fiscal year 2000:

(A) New budget authority, $17,800,000,000.

(B) Outlays, $17,900,000,000.

Fiscal year 2001:

(A) New budget authority, $17,700,000,000.

(B) Outlays, $17,600,000,000.

Fiscal year 2002:

(A) New budget authority, $17,300,000,000.

(B) Outlays, $17,400,000,000.

Fiscal year 2003:

(A) New budget authority, $17,000,000,000.

(B) Outlays, $17,000,000,000.

(4) Energy (270):

Fiscal year 1998:

(A) New budget authority, $500,000,000.

(B) Outlays, $1,000,000,000.

Fiscal year 1999:

(A) New budget authority, $600,000,000.

(B) Outlays, $300,000,000.

Fiscal year 2000:

(A) New budget authority, $600,000,000.

(B) Outlays, $0.

Fiscal year 2001:

(A) New budget authority, $500,000,000.

(B) Outlays, −$200,000,000.

Fiscal year 2002:

(A) New budget authority, $400,000,000.

(B) Outlays, −$400,000,000.

Fiscal year 2003:

(A) New budget authority, $400,000,000.

(B) Outlays, −$400,000,000.

(5) Natural Resources and Environment (300):

Fiscal year 1998:

(A) New budget authority, $24,200,000,000.

(B) Outlays, $23,000,000,000.

Fiscal year 1999:

(A) New budget authority, $23,400,000,000.

(B) Outlays, $23,400,000,000.

Fiscal year 2000:

(A) New budget authority, $23,300,000,000.

(B) Outlays, $23,500,000,000.

Fiscal year 2001:

(A) New budget authority, $23,000,000,000.

(B) Outlays, $23,400,000,000.

Fiscal year 2002:

(A) New budget authority, $22,900,000,000.

(B) Outlays, $23,000,000,000.

Fiscal year 2003:

(A) New budget authority, $22,900,000,000.

(B) Outlays, $22,900,000,000.

(6) Agriculture (350):

Fiscal year 1998:

(A) New budget authority, $11,800,000,000.

(B) Outlays, $10,800,000,000.

Fiscal year 1999:

(A) New budget authority, $12,000,000,000.

(B) Outlays, $10,500,000,000.

Fiscal year 2000:

(A) New budget authority, $11,600,000,000.

(B) Outlays, $9,900,000,000.

Fiscal year 2001:

(A) New budget authority, $10,300,000,000.

(B) Outlays, $8,700,000,000.

Fiscal year 2002:

(A) New budget authority, $10,200,000,000.

(B) Outlays, $8,500,000,000.

Fiscal year 2003:

(A) New budget authority, $10,400,000,000.

(B) Outlays, $8,800,000,000.

(7) Commerce and Housing Credit (370):

Fiscal year 1998:

(A) New budget authority, $7,300,000,000.

(B) Outlays, $700,000,000.

Fiscal year 1999:

(A) New budget authority, $4,200,000,000.

(B) Outlays, $3,200,000,000.

Fiscal year 2000:

(A) New budget authority, $15,100,000,000.

(B) Outlays, $10,000,000,000.

Fiscal year 2001:

(A) New budget authority, $15,300,000,000.

(B) Outlays, $11,000,000,000.

Fiscal year 2002:

(A) New budget authority, $15,600,000,000.

(B) Outlays, $11,800,000,000.

Fiscal year 2003:

(A) New budget authority, $14,900,000,000.

(B) Outlays, $11,700,000,000.

(8) Transportation (400):

Fiscal year 1998:

(A) New budget authority, $46,000,000,000.

(B) Outlays, $42,500,000,000.

Fiscal year 1999:

(A) New budget authority, $51,500,000,000.

(B) Outlays, $42,800,000,000.

Fiscal year 2000:

(A) New budget authority, $51,800,000,000.

(B) Outlays, $44,700,000,000.

Fiscal year 2001:

(A) New budget authority, $52,100,000,000.

(B) Outlays, $45,700,000,000.

Fiscal year 2002:

(A) New budget authority, $51,400,000,000.

(B) Outlays, $45,800,000,000.

Fiscal year 2003:

(A) New budget authority, $52,000,000,000.

(B) Outlays, $46,900,000,000.

(9) Community and Regional Development (450):

Fiscal year 1998:

(A) New budget authority, $8,700,000,000.

(B) Outlays, $11,200,000,000.

Fiscal year 1999:

(A) New budget authority, $8,700,000,000.

(B) Outlays, $10,900,000,000.

Fiscal year 2000:

(A) New budget authority, $7,900,000,000.

(B) Outlays, $9,700,000,000.

Fiscal year 2001:

(A) New budget authority, $7,600,000,000.

(B) Outlays, $8,900,000,000.

Fiscal year 2002:

(A) New budget authority, $7,600,000,000.

(B) Outlays, $8,100,000,000.

Fiscal year 2003:

(A) New budget authority, $7,600,000,000.

(B) Outlays, $8,100,000,000.

(10) Education, Training, Employment, and Social Services (500):

Fiscal year 1998:

(A) New budget authority, $61,300,000,000.

(B) Outlays, $56,100,000,000.

Fiscal year 1999:

(A) New budget authority, $63,000,000,000.

(B) Outlays, $61,000,000,000.

Fiscal year 2000:

(A) New budget authority, $63,300,000,000.

(B) Outlays, $62,700,000,000.

Fiscal year 2001:

(A) New budget authority, $64,500,000,000.

(B) Outlays, $63,800,000,000.

Fiscal year 2002:

(A) New budget authority, $64,900,000,000.

(B) Outlays, $63,700,000,000.

Fiscal year 2003:

(A) New budget authority, $68,400,000,000.

(B) Outlays, $67,100,000,000.

(11) Health (550):

Fiscal year 1998:

(A) New budget authority, $136,200,000,000.

(B) Outlays, $132,000,000,000.

Fiscal year 1999:

(A) New budget authority, $145,800,000,000.

(B) Outlays, $143,700,000,000.

Fiscal year 2000:

(A) New budget authority, $152,600,000,000.

(B) Outlays, $151,600,000,000.

Fiscal year 2001:

(A) New budget authority, $161,500,000,000.

(B) Outlays, $160,400,000,000.

Fiscal year 2002:

(A) New budget authority, $170,100,000,000.

(B) Outlays, $169,900,000,000.

Fiscal year 2003:

(A) New budget authority, $181,200,000,000.

(B) Outlays, $181,100,000,000.

(12) Medicare (570):

Fiscal year 1998:

(A) New budget authority, $199,200,000,000.

(B) Outlays, $199,700,000,000.

Fiscal year 1999:

(A) New budget authority, $210,300,000,000.

(B) Outlays, $210,900,000,000.

Fiscal year 2000:

(A) New budget authority, $221,800,000,000.

(B) Outlays, $221,100,000,000.

Fiscal year 2001:

(A) New budget authority, $239,400,000,000.

(B) Outlays, $242,300,000,000.

Fiscal year 2002:

(A) New budget authority, $251,200,000,000.

(B) Outlays, $248,800,000,000.

Fiscal year 2003:

(A) New budget authority, $273,400,000,000.

(B) Outlays, $273,600,000,000.

(13) Income Security (600):

Fiscal year 1998:

(A) New budget authority, $229,500,000,000.

(B) Outlays, $234,700,000,000.

Fiscal year 1999:

(A) New budget authority, $243,300,000,000.

(B) Outlays, $248,100,000,000.

Fiscal year 2000:

(A) New budget authority, $257,300,000,000.

(B) Outlays, $259,400,000,000.

Fiscal year 2001:

(A) New budget authority, $268,500,000,000.

(B) Outlays, $266,700,000,000.

Fiscal year 2002:

(A) New budget authority, $279,200,000,000.

(B) Outlays, $274,200,000,000.

Fiscal year 2003:

(A) New budget authority, $289,800,000,000.

(B) Outlays, $282,400,000,000.

(14) Social Security (650):

Fiscal year 1998:

(A) New budget authority, $12,000,000,000.

(B) Outlays, $12,200,000,000.

Fiscal year 1999:

(A) New budget authority, $12,600,000,000.

(B) Outlays, $12,800,000,000.

Fiscal year 2000:

(A) New budget authority, $13,100,000,000.

(B) Outlays, $13,100,000,000.

Fiscal year 2001:

(A) New budget authority, $12,500,000,000.

(B) Outlays, $12,500,000,000.

Fiscal year 2002:

(A) New budget authority, $14,500,000,000.

(B) Outlays, $14,500,000,000.

Fiscal year 2003:

(A) New budget authority, $15,300,000,000.

(B) Outlays, $15,300,000,000.

(15) Veterans Benefits and Services (700):

Fiscal year 1998:

(A) New budget authority, $42,600,000,000.

(B) Outlays, $42,500,000,000.

Fiscal year 1999:

(A) New budget authority, $42,800,000,000.

(B) Outlays, $43,300,000,000.

Fiscal year 2000:

(A) New budget authority, $43,400,000,000.

(B) Outlays, $44,000,000,000.

Fiscal year 2001:

(A) New budget authority, $44,800,000,000.

(B) Outlays, $45,200,000,000.

Fiscal year 2002:

(A) New budget authority, $46,200,000,000.

(B) Outlays, $46,600,000,000.

Fiscal year 2003:

(A) New budget authority, $48,200,000,000.

(B) Outlays, $48,600,000,000.

(16) Administration of Justice (750):

Fiscal year 1998:

(A) New budget authority, $25,100,000,000.

(B) Outlays, $22,500,000,000.

Fiscal year 1999:

(A) New budget authority, $25,800,000,000.

(B) Outlays, $24,600,000,000.

Fiscal year 2000:

(A) New budget authority, $24,500,000,000.

(B) Outlays, $24,900,000,000.

Fiscal year 2001:

(A) New budget authority, $24,500,000,000.

(B) Outlays, $240,800,000.

Fiscal year 2002:

(A) New budget authority, $24,700,000,000.

(B) Outlays, $24,300,000,000.

Fiscal year 2003:

(A) New budget authority, $25,000,000,000.

(B) Outlays, $24,200,000,000.

(17) General Government (800):

Fiscal year 1998:

(A) New budget authority, $14,500,000,000.

(B) Outlays, $14,300,000,000.

Fiscal year 1999:

(A) New budget authority, $14,400,000,000.

(B) Outlays, $13,400,000,000.

Fiscal year 2000:

(A) New budget authority, $13,900,000,000.

(B) Outlays, $13,800,000,000.

Fiscal year 2001:

(A) New budget authority, $13,600,000,000.

(B) Outlays, $13,800,000,000.

Fiscal year 2002:

(A) New budget authority, $13,400,000,000.

(B) Outlays, $13,600,000,000.

Fiscal year 2003:

(A) New budget authority, $13,500,000,000.

(B) Outlays, $13,500,000,000.

(18) Net Interest (900):

Fiscal year 1998:

(A) New budget authority, $291,600,000,000.

(B) Outlays, $291,600,000,000.

Fiscal year 1999:

(A) New budget authority, $300,100,000,000.

(B) Outlays, $300,100,000,000.

Fiscal year 2000:

(A) New budget authority, $301,700,000,000.

(B) Outlays, $301,700,000,000.

Fiscal year 2001:

(A) New budget authority, $302,100,000,000.

(B) Outlays, $302,100,000,000.

Fiscal year 2002:

(A) New budget authority, $302,600,000,000.

(B) Outlays, $302,600,000,000.

Fiscal year 2003:

(A) New budget authority, $304,900,000,000.

(B) Outlays, $304,900,000,000.

(19) Allowances (920):

Fiscal year 1998:

(A) New budget authority, −$0.

(B) Outlays, −$0.

Fiscal year 1999:

(A) New budget authority, −$300,000,000.

(B) Outlays, −$1,900,000,000.

Fiscal year 2000:

(A) New budget authority, −$1,200,000,000.

(B) Outlays, −$4,600,000,000.

Fiscal year 2001:

(A) New budget authority, −$2,700,000,000.

(B) Outlays, −$3,000,000,000.

Fiscal year 2002:

(A) New budget authority, −$3,800,000,000.

(B) Outlays, −$7,000,000,000.

Fiscal year 2003:

(A) New budget authority, −$5,400,000,000.

(B) Outlays, −$5,000,000,000.

(20) Undistributed Offsetting Receipts (950):

Fiscal year 1998:

(A) New budget authority, −$36,700,000,000.

(B) Outlays, −$36,700,000,000.

Fiscal year 1999:

(A) New budget authority, −$36,300,000,000.

(B) Outlays, −$36,300,000,000.

Fiscal year 2000:

(A) New budget authority, −$36,000,000,000.

(B) Outlays, −$36,000,000,000.

Fiscal year 2001:

(A) New budget authority, −$37,900,000,000.

(B) Outlays, −$37,900,000,000.

Fiscal year 2002:

(A) New budget authority, −$45,000,000,000.

(B) Outlays, −$45,000,000,000.

Fiscal year 2003:

(A) New budget authority, −$35,700,000,000.

(B) Outlays, −$35,700,000,000.

TITLE II—BUDGETARY RESTRAINTS AND RULEMAKING

SEC. 201. TAX CUT RESERVE FUND.

(a) IN GENERAL.—In the Senate, revenue and spending aggregates may only be reduced and allocations may be reduced only for legislation that reduces revenues by providing family tax relief (including relief from the ''marriage penalty'' and support for child care expenses incurred by all parents), and incentives to stimulate savings, investment, job creation, and economic growth (including community renewal initiatives) if such legislation will not increase the deficit or reduce the surplus for—

(1) fiscal year 1999;

(2) the period of fiscal years 1999–2003; or

(3) the period of fiscal years 2004–2008.

(b) REVISED ALLOCATIONS.—Upon the consideration of legislation pursuant to subsection (a), the Chairman of the Committee on the Budget of the Senate may file with the Senate appropriately revised allocations under section 302(a) of the Congressional Budget Act of 1974 and revised aggregates to carry out this section. These revised allocations and aggregates shall be considered for the purposes of the Congressional Budget Act of 1974 as allocations and aggregates contained in this resolution.

SEC. 202. TOBACCO RESERVE FUND.

(a) IN GENERAL.—In the Senate, revenue aggregates may be increased for legislation which reserves the Federal share of receipts from tobacco legislation only for the Medicare Hospital Insurance Trust Fund.

(b) REVISED AGGREGATES.—Upon the consideration of legislation pursuant to subsection (a), the Chairman of the Committee on the Budget of the Senate may file increased aggregates to carry out this section. These aggregates shall be considered for the purposes of the Congressional Budget Act of 1974 as the aggregates contained in this resolution.

(c) APPLICATION OF SECTION 202 OF H. CON. RES. 67.—For the purposes of enforcement of section 202 of H. Con. Res. 67 (104th Congress) with respect to this resolution, the increase in receipts resulting from tobacco legislation shall not be taken into account.

SEC. 203. SEPARATE ENVIRONMENTAL ALLOCATION.

(a) IN GENERAL.—In the Senate, revenue and spending aggregates may be increased and allocations may be increased only for legislation that reauthorizes and reforms the Superfund program to facilitate the cleanup of hazardous waste sites if such legislation will not increase the deficit or reduce the surplus for—

(1) fiscal year 1999;

(2) the period of fiscal years 1999–2003; or

(3) the period of fiscal years 2004–2008.

(b) REVISED AGGREGATES.—In the Senate, after the Committee on Environment and Public Works reports a bill (or after the submission of a conference report thereon) to reform the Superfund program to facilitate the cleanup of hazardous waste sites that does not exceed—

(1) $200,000,000 in budget authority and outlays for fiscal year 1999; and

(2) $1,000,000,000 in budget authority and outlays for the period of fiscal years 1999 through 2003;

the chairman of the Committee on the Budget of the Senate may increase the appropriate aggregates and the appropriate allocations of budget authority in this resolution by the amounts provided in that bill for that purpose and the outlays flowing in all years from such budget authority. These revised allocations and aggregates shall be considered for the purposes of the Congressional Budget Act of 1974 as the allocations and aggregates contained in this resolution.

SEC. 204. DEDICATION OF OFFSETS TO TRANSPORTATION.

(a) SPENDING RESERVE.—In accordance with section 312(a) of the Congressional Budget Act of 1974 and for the purposes of title III of that Act, the Chairman of the Committee on the Budget may reserve the estimated reductions in new budget authority and outlays resulting from changes in legislation affecting the programs specified in subsection (b), if contained in the Department of Transportation and Related Agencies Appropriations Act, for the purpose of offsetting—

(1) additional outlays not to exceed $1,300,000,000 in fiscal year 1999 and $18,500,000,000 for fiscal years 1999 through 2003 for discretionary highway programs as called for in the Intermodal Surface Transportation Efficiency Act of 1998; and

(2) additional budget authority not to exceed $1,000,000,000 in fiscal year 1999 and $5,000,000,000 for fiscal years 1999 through 2003 for discretionary transit programs as called for in the Intermodal Surface Transportation Efficiency Act of 1998.

(b) OFFSETS.—The following reductions in mandatory spending are reserved in function 920, Allowances, for purposes of subsection (a):

(1) For reductions in programs in function 350, Agriculture: For fiscal year 1999, $107,000,000 in budget authority and $107,000,000 in outlays; For fiscal years 1999–2003, $603,000,000 in budget authority and $598,000,000 in outlays.

(2) For reductions in programs in function 370, Commerce and Housing Credit: For fiscal year 1999, $242,000,000 in budget authority and $242,000,000 in outlays; For fiscal years 1999–2003, $1,195,000,000 in budget authority and $1,195,000,000 in outlays.

(3) For reductions in programs in function 500, Education, Training, Employment, and Social Services: For fiscal year 1999, $471,000,000 in budget authority and $424,000,000 in outlays; For fiscal years 1999–2003, $3,182,000,000 in budget authority and $3,079,000,000 in outlays.

(4) For reductions in programs in function 550, Health: For fiscal year 1999, $250,000,000 in budget authority and $250,000,000 in outlays; For fiscal years 1999–2003, $1,900,000,000 in budget authority and $1,900,000,000 in outlays.

(5) For reductions in programs in function 600, Income Security: For fiscal year 1999, $260,000,000 in budget authority and $260,000,000 in outlays; For fiscal years 1999–2003, $1,700,000,000 in budget authority and $1,700,000,000 in outlays.

(6) For reductions in programs in function 700, Veterans Benefits and Services: For fiscal year

1999, $500,000,000 in budget authority and $500,000,000 in outlays; For fiscal years 1999–2003, $10,500,000,000 in budget authority and $10,500,000,000 in outlays.

SEC. 205. ADJUSTMENTS FOR LINE ITEM VETO LITIGATION.

If the Supreme Court rules that the Line Item Veto Act is unconstitutional, the Chairman of the Committee on the Budget may make appropriate adjustments to the allocations and aggregates in this resolution to reflect the effects of the President's cancellations becoming null and void.

SEC. 206. EXERCISE OF RULEMAKING POWERS.

Congress adopts the provisions of this title—

(1) as an exercise of the rulemaking power of the Senate and the House of Representatives, respectively, and as such they shall be considered as part of the rules of each House, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

(2) with full recognition of the constitutional right of either House to change those rules (so far as they relate to that House) at any time, in the same manner, and to the same extent as in the case of any other rule of that House.

TITLE III—SENSE OF CONGRESS AND THE SENATE

SEC. 301. SENSE OF CONGRESS REGARDING THE SUNSET OF THE INTERNAL REVENUE CODE OF 1986.

(a) FINDINGS.—Congress finds that a simple and fair Federal tax system is one that—

(1) applies a low tax rate, through easily understood laws, to all Americans;

(2) provides tax relief for working Americans;

(3) protects the rights of taxpayers and reduces tax collection abuses;

(4) eliminates the bias against savings and investment;

(5) promotes economic growth and job creation;

(6) does not penalize marriage or families; and

(7) provides for a taxpayer-friendly collections process to replace the Internal Revenue Service.

(b) SENSE OF CONGRESS.—It is the sense of Congress that the provisions of this resolution assume that all taxes imposed under the Internal Revenue Code of 1986 shall sunset for any taxable year beginning after December 31, 2001 (or in the case of any tax not imposed on the basis of a taxable year, on any taxable event or for any period after December 31, 2001) and that a new Federal tax system will be enacted that is both simple and fair as described in subsection (a) and that provides only those resources for the Federal Government that are needed to meet its responsibilities to the American people.

SEC. 302. SENSE OF THE SENATE ON PRESERVATION OF SOCIAL SECURITY FOR THE FUTURE.

(a) FINDINGS.—The Senate finds that—

(1) Social Security is one of the Nation's most important income security programs;

(2) the preservation of Social Security both for those now retired and for future generations of working Americans is a vital national priority;

(3) the Trustees of the Federal Old Age and Survivors Insurance and Disability Insurance Trust Funds have reported to Congress that—

(A) the retirement of the baby boom generation will cause Social Security expenditures to accelerate rapidly beginning around 2010;

(B) Social Security expenditures will exceed Social Security revenues after 2012 and the trust funds will be depleted of reserves in 2029; and

(C) after 2029, tax revenues will be sufficient to cover only three-fourths of the benefits promised under current law, and, by the end of the 75 year projection period, the annual deficit in the trust funds will reach 2.1 percent of the GDP;

(4) Alan Greenspan, Chairman of the Federal Reserve Board, has testified before Congress that Social Security's unfunded liability stands at around $3,000,000,000,000 and advised Congress to move expeditiously to reform the program so that current workers will have sufficient time to adjust to any changes in the program;

(5) the $124,000,000,000 in new domestic spending programs in the President's budget undermines Social Security by diverting resources from budget surpluses to a bigger government and more spending; and

(6) the Medicare Hospital Insurance program is projected to become insolvent in 2010 and a study by the National Center on Addiction and Substance Abuse at Columbia University estimated that 14 percent of Medicare spending in 1995 was for tobacco-related illnesses.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that the provisions of this resolution assume that—

(1) Congress should use unified budget surpluses to reform Social Security for future generations; and

(2) Congress should reserve the Federal proceeds from any tobacco settlement for saving Medicare until legislation is enacted to make Medicare actuarially sound.

SEC. 303. SENSE OF THE SENATE ON ANNUAL STATEMENT OF ACCRUED LIABILITY OF SOCIAL SECURITY AND MEDICARE.

It is the sense of the Senate that the provisions of this resolution assume that—

(1) the concurrent resolution on the budget should include a statement of the current accrued liability of the Federal Government for future payments under the Social Security and Medicare programs; and

(2) the President's budget should include for fiscal years beginning with 1999 a statement of the current accrued liability of the Federal Government for future payments under the Social Security and Medicare programs.

SEC. 304. SENSE OF THE SENATE ON FULL FUNDING FOR IDEA.

It is the sense of the Senate that the budgetary levels in this resolution assume that part B of the Individuals with Disabilities Act (20 U.S.C. 1411 et seq.) should be fully funded at the originally promised level before any funds are appropriated for new education programs.

SEC. 305. SENSE OF THE SENATE ON SOCIAL SECURITY.

(a) FINDINGS.—The Senate finds that—

(1) the Social Security program, created in 1935 to provide old-age survivors, and disability insurance benefits, has been one of the most successful government programs ever;

(2) in the Omnibus Budget Reconciliation Act of 1990, Congress created section 13301 of the Congressional Budget Act, which removed Social Security spending and revenues from all Federal budget calculations;

(3) under current budget law, the Federal budget is still in deficit; and

(4) in his State of the Union message on January 27, 1998, President Clinton called on Congress to ''save Social Security first'' and to ''reserve one hundred percent of the surplus, that is any penny of the surplus, until we have taken all the necessary

measures to strengthen the Social Security system for the twenty-first century''.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that the assumptions underlying the functional totals included in this resolution assume—

(1) Congress and the President should continue to rid our country of debt and work to balance the budget without counting Social Security trust fund surpluses; and

(2) Congress and the President should work in a bipartisan way on specific legislation to reform the Social Security system, to ensure that it is financially sound over the long term and will be available for all future generations.

SEC. 306. SENSE OF THE SENATE ON SCHOOL-TO-WORK PROGRAMS.

It is the sense of the Senate that the budget totals and levels in this resolution assume the President's policy with respect to the School-to-Work program under the Education Reform Account and any such savings as a result should be applied to local initiatives focusing on early childhood development.

SEC. 307. SENSE OF THE SENATE REGARDING TAXPAYER RIGHTS.

It is the sense of the Senate that of revenues designated under section 201 for tax relief, a portion be set aside for—

(1) improvement of taxpayer rights, including protections for taxpayers in cases involving seizure of property by the Internal Revenue Service; and

(2) reform of the penalty rules under the Internal Revenue Code of 1986.

SEC. 308. SENSE OF THE SENATE ON NATIONAL GUARD FUNDING.

(a) FINDINGS.—The Senate finds the following:

(1) The Army National Guard represents 34 percent of total Army forces, including 55 percent of combat divisions and brigades, 46 percent of combat support, and 25 percent of combat service support.

(2) The Army National Guard receives just 9.5 percent of Army funds.

(3) A recent military study estimates the average cost to train and equip an active duty soldier is $73,000 per year, while the average cost to train and equip a National Guard soldier is just $17,000 per year.

(4) The Constitution of the United States provides for a specific role for the National Guard in our national defense.

(5) The National Guard will play an increasing role in a variety of ongoing worldwide operations by relieving active units and reducing the operational and personnel burdens of the Army's frequent and lengthy deployments.

(6) The home land defense is a mission of growing importance for our military forces and the National Guard forces will play an increasingly key role in that mission.

(7) Congress created the National Defense Panel to recommend ways in which to transform United States defense and national security policy for the 21st century and it reached the following recommendations:

(A) Some portion of the Army National Guard's divisional combat units (including combat support) should become part of active divisions and brigades.

(B) The National Guard's enhanced brigades should report to an active Army command.

(C) The Guard should develop selected early-deploying units that would join the active component.

(D) Some additional reserve or Guard units may be needed to reduce pressure on the active Army.

(E) The Guard should assume the entire U.S. Army South (USARSO) mission, the Army component of the United States Southern Command (Southcom) based in Panama.

(F) The National Guard should continue to provide general purpose forces to give prompt military support to civil authorities.

(G) The National Guard should provide forces organized and equipped for training of civil agencies and the immediate reinforcement of first-response efforts in domestic emergencies.

(H) New homeland defense missions develop (e.g., National Missile Defense and information warfare), the Guard should be used in lieu of active forces wherever possible.

(8) The National Guard estimates it was underfunded by $743,000,000 in fiscal year 1998 and by $634,000,000 in fiscal year 1999.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that the functional totals in the budget resolution assume that the Department of Defense will give the highest priority to moving toward fully funding the National Guard.

SEC. 309. SENSE OF THE SENATE ON MEDICARE PAYMENT.

(a) FINDINGS.—The Senate finds that—

(1) one of the goals of the Balanced Budget Act of 1997 was to expand options for Medicare beneficiaries under the new Medicare+Choice program; and

(2) the new Medicare payment formula in the Balanced Budget Act of 1997 was intended to make these choices available to all Americans, but because of the low update and specific budget neutrality provisions of the Balanced Budget Act of 1997, the blending of rates to create greater equity for rural and other lower payment areas was not implemented in 1998 or 1999.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that the functional totals underlying this concurrent resolution on the budget assume that funding the blending of local and national payment rates pursuant to the Balanced Budget Act of 1997 should be a priority for the Senate Finance Committee this year within the budget as established by this Committee.

SEC. 310. SENSE OF THE SENATE ON LONG-TERM CARE.

(a) FINDINGS.—The Senate finds that our Nation is not financially prepared to meet the long-term care needs of its rapidly aging population and that long-term care needs threaten the financial security of American families.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that this concurrent resolution on the budget assumes that the National Bipartisan Commission on the Future of Medicare should, as part of its deliberations, describe long-term care needs and make all appropriate recommendations including private sector options that reflect the need for a continuum of care that spans from acute to long-term care. This is not a specific recommendation that any new program be added to Medicare.

SEC. 311. SENSE OF THE SENATE ON CLIMATE CHANGE RESEARCH AND OTHER FUNDING.

It is the sense of the Senate that the assumptions underlying the functional totals in this resolution assume the following:

(1) To the extent that funding is made available through grants or other Federal expenditures to reduce emissions of carbon dioxide or other green-

house gases or to increase sequestration of carbon to offset such emissions, such funding shall be made available through competitive, merit-based awards designed to select cost-effective methods for reducing, sequestering, or mitigating such emissions. Such awards shall consider all technologies, methods, and research for reducing, sequestering, or mitigating emissions, including sustainable agricultural practices and forest management and conservation strategies. Funding criteria shall be comprehensive in scope, not limited to specific technologies or industries, awarded on a nondiscriminatory basis, and target cost-effectiveness in reducing, sequestering, or mitigating carbon dioxide and other greenhouse gases through natural resource management programs or products. In considering the cost-effectiveness of various reduction, sequestration, or mitigation technologies, other environmental benefits should be considered.

(2) To the extent any tax credits or other tax incentives are created to stimulate the adoption of technologies or practices that reduce, sequester, or mitigate emissions of carbon dioxide and other greenhouse gases (''emissions tax incentives''), such emission tax incentives shall also be available to any

person that employs an alternative technology or practice that reduces, sequesters, or mitigates emissions of carbon dioxide or other greenhouse gases as effectively as those technologies or practices for which a tax credit or other incentive is provided. Only payments for technologies or in support of practices not legally required when payment is made shall qualify for tax incentives.

SEC. 312. SENSE OF THE SENATE ON INCREASED FUNDING FOR THE CHILD CARE AND DEVELOPMENT BLOCK GRANT.

(a) FINDINGS.—The Senate finds that—

(1) 54 percent of women in the labor force have children under 13 and are either single parents or have husbands who earn less than $30,000 per year;

(2) in 1995, 62 percent of women with children younger than age 6, and 77 percent of women with children ages 6–17 were in the labor force, and 59 percent of women with children younger than 3 were in the labor force;

(3) a 1997 General Accounting Office study found that the increased work participation requirements of the welfare reform law will cause the need for child care to exceed the known supply;

(4) a 1995 study by the Urban Institute of child care prices in 6 cities found that the average cost of care for a 2-year-old in a child care center ranged from $3,100 to $8,100;

(5) for an entry-level worker, the family's child care costs at the average price of care for an infant in a child care center would be at least 50 percent of family income in 5 of the 6 cities examined;

(6) 40 percent of children under the age of 5 are taken care of at home by 1 parent;

(7) a large number of low- and middle-income families sacrifice a second full-time income so that a parent may be at home with the child;

(8) the average income of 2-parent families with a single income is $20,000 less than the average income of 2-parent families with 2 incomes;

(9) the recent National Institute for Child Health and Development study found that the greatest factor in the development of a young child is ''what is happening at home and in families''; and

(10) increased tax relief directed at making child care more affordable, and increased funding for the Child Care and Development Block Grant, would take significant steps toward bringing quality child care within the reach of many parents, and

would increase the options available to parents in deciding how best to care for their children.

(b) SENSE OF SENATE.—It is the sense of the Senate that the levels in this resolution and legislation enacted pursuant to this resolution assume—

(1) that tax relief should be directed at parents who are struggling to afford quality child care, including those who wish to stay at home to care for a child, and should be included in any tax cut package; and

(2) doubling funding for the Child Care and Development Block Grant will significantly increase the States' ability to deliver quality child care to low-income working families.

SEC. 313. SENSE OF THE SENATE ON THE FORMULA CHANGE FOR FEDERAL FAMILY EDUCATION LOAN.

(a) FINDINGS.—The Senate finds the following:

(1) Postsecondary students receive critical access to a higher education through student loans made available by lenders in the Federal Family Education Loan (FFEL) program.

(2) Guaranteed student loan borrowers currently pay an interest rate on their FFEL loans equal to the 91-day Treasury bill rate plus 2.5 per-

cent while the borrower attends school, and the 91-day Treasury bill rate plus 3.1 percent during repayment. In addition, the maximum FFEL student loan rate is capped at 8.25 percent.

(3) As a result of the Omnibus Budget Reconciliation Act of 1993, the new formula for FFEL student loans, effective July 1, 1998, will be equal to the 10-year Treasury bond rate plus 1 percent. In addition, the same 8.25 percent rate cap would apply to these new loans.

(4) Lenders in the FFEL program have alerted Congress that the scheduled formula change will make these loans unprofitable. As a result, lenders may withdraw from the FFEL program or significantly reduce their participation in the program after July 1, 1998.

(5) A July 25, 1997 report by the Congressional Research Service stated that the scheduled formula change "can result in a greater likelihood that the program will become unprofitable at certain points in the business cycle," and "the result could be a shutdown of the guaranteed delivery system.".

(6) In a report by the Treasury Department on February 26, 1998, the Clinton Administration concluded that the new formula will provide a rate of

return on student loans that is below the target rate of return of for-profit bank lenders in the guaranteed student loan program. Furthermore, the Administration concluded that there are inefficiencies associated with the proposed formula, and joint benefits could be realized to students and lenders from moving back to a short-term index.

(7) At the time that the proposed formula change was adopted in 1993, the rate of return to lenders would have been higher under the proposed formula than under the existing formula.

(8) The withdrawal of lenders from the FFEL program, who now account for approximately 70 percent of all student loans, would be devastating to students because, as the Administration has acknowledged, the Federal direct loan program would be unable to absorb the demand for student loans that would arise from the absence of guaranteed lenders.

(9) A variety of proposals have been put forward to resolve this pending crisis in the FFEL program by modifying the scheduled formula change.

(b) SENSE OF SENATE.—It is the sense of the Senate that the levels in this resolution and legislation enacted pursuant to this resolution assume that the documented problems that will rise from the scheduled formula change for the Federal Family Education Loan program should be resolved in a manner that ensures that students are not harmed by the withdrawal of lenders from this program.

SEC. 314. SENSE OF THE SENATE REGARDING THE DEDUCTIBILITY OF HEALTH INSURANCE PREMIUMS OF THE SELF-EMPLOYED.

(a) FINDINGS.—The Senate finds that—

(1) under current law, the self-employed do not enjoy parity with their corporate competitors with respect to the deductibility of their health insurance premiums;

(2) at present, the self-employed can deduct only 45 percent of their health insurance premiums;

(3) scheduled changes in the deductible amount of health insurance premiums will rise slowly, to only 60 percent by 2002;

(4) only by 2007 will the self-employed enjoy equitable treatment with their corporate competitors with respect to the deductibility of their health insurance premiums;

(5) the limited deductibility available to the self-employed greatly reduces the affordability of their health insurance;

(6) these disadvantages faced by the self-employed are exacerbated by the fact that the self-employed generally pay higher premium rates because they do not have access to group insurance plans;

(7) these disadvantages are reflected in the higher rate of lack of insurance among self-employed individuals that stands at 23.6 percent compared with 17.4 percent for all other wage and salaried workers, for self-employed living at or below the poverty level the rate of uninsured is over 57 percent, for self-employed living at 100–150 percent poverty the rate of uninsured is 47 percent, and for self-employed living at 150–199 percent the rate of uninsured is 40 percent;

(8) for some self-employed, such as farmers who face significant occupational safety hazards, this lack of health insurance affordability has even greater ramifications; and

(9) this lack of full deductibility is adversely affecting the growing number of women who own small businesses.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that the assumptions underlying the functional totals in this resolution assume that legislation implementing this concurrent resolution on the budget should include accelerated movement toward parity between the self-employed and corporations with respect to the tax treatment of health insurance premiums, while maintaining deficit neutrality.

SEC. 315. SENSE OF THE SENATE ON OBJECTION TO KYOTO PROTOCOL IMPLEMENTATION PRIOR TO SENATE RATIFICATION.

(a) FINDINGS.—Congress finds the following:

(1) The agreement reached by the Administration in Kyoto, Japan, regarding legally binding commitments on greenhouse gas reductions is inconsistent with the provisions of S. Res. 98, The Byrd-Hagel Resolution, that passed the United States Senate unanimously.

(2) The Administration has pledged to Congress that it would not implement any portion of the Kyoto Protocol prior to its ratification in the Senate.

(b) SENSE OF CONGRESS.—It is the sense of Congress that funds should not be provided to put in effect the Kyoto Protocol prior to the Senate ratification in compliance with the requirements of the Byrd-Hagel Resolution and consistent with Administration assurances to Congress.

SEC. 316. SENSE OF THE SENATE ON PRICE INCREASE ON TOBACCO PRODUCTS OF $1.50 PER PACK.

(a) FINDINGS.—The Senate finds that—

(1) smoking rates among children and teenagers have reached epidemic proportions;

(2) of the 3,000 children and teenagers who begin smoking every day, 1,000 will eventually die of smoking-related disease; and

(3) public health experts and economists agree that the most effective and efficient way to achieve major reduction in youth smoking rates is to raise the price of tobacco products by at least $1.50 per pack.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that comprehensive tobacco legislation should increase the price of each pack of cigarettes sold by at least $1.50 through a per-pack fee or other mechanism that will guarantee a price increase of $1.50 per pack within 3 years, not including existing scheduled Federal, State, and local tax increases, with equivalent price increases on other tobacco products, and should index these price increases by an appropriate measure of inflation.