rights, however boldly expressed, is questioned when our collective consciences are unaffected by the horrors that continue to be reported from Bosnia and Herzegovina today.

At the hearing, Prime Minister Silajdzic expressed his gratitude to the U.S. Congress for its strong and consistent support for Bosnia and Herzegovina through this terrible period. He noted that, 50 years after Auschwitz, concentration camps again appeared in Europe, this time in Bosnia, and this time the images are brought into our homes directly, especially through television. Rather than responding on the basis of principle, justice, and order, however, he described realpolitik and pragmatism as the order of the day. When a forceful response is eliminated, he concluded, the Bosnian Serb militants and their supporters in Belgrade are the only ones who benefit.

Given the current dynamics, the Prime Minister presented a reasonable course of action, specifically that the Contact Group meet at the ministerial level and set a deadline for a definite and final answer from the Serb militants. If the Serbs accept the plan in time, changes to the map could be made within 30 days, as long as these changes maintain the 51/49 percentage formula and are adopted by consensus. Negotiations on constitutional arrangements, international guarantees and other items would follow.

If, on the other hand, the Serbs reject the plan, the response adopted last July by the Contact Group foreign ministers should be reaffirmed, specifically the tightening of sanctions, the expansion and better protection of designated safe havens, including the use of air strikes, and lifting the arms embargo on Bosnia and Herzegovina. On the latter, he added that recognition of the right to self-defense is the minimum that must be granted to the victims of this aggression.

I told the Prime Minister that the Helsinki Commission is dedicated not necessarily to the defense of his country, but to the promotion of principles adopted in Helsinki almost 20 years ago. In reality, however, these two different goals have come to mean the same thing. In this new Congress, the Commission will remain true to that goal and I, therefore, support his suggestions. I hope, Mr. Speaker, that the Congress will debate the current policy options.

As we do consider policy options, I would like to repeat a remark made at the hearing by fellow Helsinki Commissioner, Mr. STENY HOYER. He argued that one of the reasons we have allowed aggression and genocide to proceed in Bosnia is that some have convinced themselves that the conflict there is a civil war—an internal ethnic conflict—the inevitable result of age-old hatreds. To correct the picture, Mr. HOYER quoted from a recent book, ''Bosnia, a Short History,'' by Noel Malcolm, the introduction to which states:

> Paradoxically, the most important reason for studying Bosnia's history is that it enables one to see that the history of Bosnia itself does not explain the origins of this war. Of course, the war could not have happened if Bosnia had not been the peculiar thing that it was, which made it the object of special ambitions and interests. But those ambitions were directed at Bosnia from outside Bosnia's borders. The biggest obstacle to all understanding of the conflict is the assumption that what has happened in that country is the product—natural, spontaneous, and at the same time necessary—of forces lying within Bosnia's own internal history. That is the myth which was carefully propagated by those who caused the conflict, who wanted the world to believe that what they and their gunmen were doing was done not by them, but by impersonal and inevitable historical forces beyond anyone's control. * * * And the world believed them.''

Why the world believed them, I do not know. Perhaps naive assumptions about what was happening as Yugoslavia disintegrated; perhaps a cynical realpolitik that cares little about human suffering. Regardless, we cannot allow the resulting disaster to continue.

PERSONAL EXPLANATION

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 1, 1995

Mr. CRANE. Mr. Speaker, yesterday I asked for a leave of absence after 5:30 p.m. to conduct business in my district in Illinois. Because I was in the district I was unable to cast my vote on three amendments. Had I been present I would have cast my vote against the Mink amendment, rollcall No. 77; against the Beilenson amendment, rollcall No. 78; and against the Moran amendment, rollcall No. 79.

THE TAX FAIRNESS FOR AGRICULTURE ACT OF 1995

HON. DAVE CAMP

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 1, 1995

Mr. CAMP. Mr. Speaker, I rise today with my colleague, Mr. PAYNE of Virginia, to introduce H.R. 783, the Tax Fairness for Agriculture Act of 1995, which clarifies the proper application of present tax law to membership payments to tax-exempt agricultural and horticultural organizations.

Agricultural and horticultural organizations are dedicated to the improvement of agriculture and agricultural conditions, products, and efficiency and have been exempt from the Federal income tax since its inception. These organizations are typically composed of first, farmer/rancher members and second, nonfarmer/rancher or associate members. Generally speaking, both classes of members pay the same amounts and enjoy most of the same rights and privileges of membership. Both classes of members pay the same amounts and enjoy most of the same rights and privileges of membership. Both classes of members are also typically entitled to purchase various goods and services, including insurance. The existence of associate members and the availability of various benefits to all members have been common practice among agricultural and horticultural associations for many decades.

Last year, the Internal Revenue Service [IRS] issued technical advice memorandum [TAM] 9416002 in connection with an audit of a State Farm Bureau. The TAM reversed longstanding IRS practice by asserting that the associate members of such organizations were not bona fide and their membership payments were taxable access payments to purchase insurance. Relying principally on the fact that associate members of the Farm Bureau had limited voting and office-holding rights, the IRS concluded that Farm Bureau's facts were indistinguishable from two 1991 court decisions involving unions in which associate members received absolutely no benefits other than access to an insurance program.

Mr. Speaker, the TAM conflicts with the longstanding recognized practice of agricultural and horticultural organizations and contradicts past IRS guidance and practice. At least two prior IRS rulings, technical advice memorandums 8302010 and 8302009, under materially the same facts now at issue, hold that associate membership payments of agricultural organizations are not taxable. These TAMs correctly conclude that membership payments were not taxable because, despite certain differences, the associate members received largely the same rights and benefits as ''regular'' members, whose membership payments are clearly not taxable. The availability of insurance to all members, associates included, was judged insufficient to taint the membership payments generally.

Mr. Speaker, although the TAM literally applies only to one State Farm Bureau, it is now being applied to other agricultural organizations around the country. If the TAM is allowed to stand and is extended to other entities, most county and State agricultural organizations could face potentially huge deficiencies for what has until now been unchallenged and appropriate conduct. These deficiencies and the costs of contesting them could jeopardize the continued economic viability of many agricultural organizations and, thus, the important exempt purposes they serve.

The legislation we introduce today, would effectively restore the historical position taken by the IRS, that the membership payments of associate members of agricultural and horticultural organizations are not taxable. The legislation has two components. First, agricultural organizations that reasonably relied on the prior authorities and practice I discussed before would be shielded from unwarranted and potentially devastating audits. For this purpose, it is recognized that the treatment of associate member payments as tax exempt has been the longstanding recognized practice of agricultural and horticultural organizations and reliance on that practice was reasonable. Also, the legislation would establish a prospective safe harbor for annual payments by members of agricultural organizations of $100 or less. Thus, regardless of whether an organization charged some of its members more than $100 or less were not bona fide members and, therefore, that their membership payments were taxable. This will preclude wasteful and costly disputes in cases involving relatively nominal membership payments.

PERSONAL EXPLANATION

HON. KWEISI MFUME

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 1, 1995

Mr. MFUME. Mr. Speaker, I was, unfortunately, detained in my congressional district in Baltimore earlier today and thus forced to miss a record vote. Specifically, I was not present to record my vote on rollcall vote No. 80, the