

that the lobbyists ought to get this tax break back.

Now, Mr. President, I understand the view of some that say that lobbying should be considered like any other cost of doing business, and so it should be deducted. That is a view that apparently many in the other body believe. Based on the feedback that I have heard from constituents, the American people would strongly disagree. In their view, I think it is a matter of basic fairness, a matter of priorities.

Mr. President, if an ordinary citizen writes a letter to their Member of Congress to express their concern about proposed cuts in education, that is not deductible. If an ordinary citizen takes the train or a plane or drives down to Washington from New Jersey or other places to meet with Senate staff about the high cost of Federal taxes, the cost of that train ride or the plane ride are not, generally, deductible. If a senior citizen, concerned about Medicare cuts, drives across his or her State to collect signatures on a petition, these costs are not deductible.

Now, Mr. President, if ordinary citizens like these cannot deduct their lobbying expenses, neither should a special interest group who hires a lobbyist to protect its favorite Government subsidy and neither should a billionaire who hires a lobbyist to protect his favorite tax break or his special opportunity to grow his profits.

It is a question of fairness. It is a question of priorities. Think of it this way, Mr. President. Reinstating the deduction for lobbying would cost the Government over \$100 million a year for the next 5 years—in fact, \$650 million. Even if we think that lobbying expenses should be deducted, is this really a priority in these times of fiscal austerity, in these times of extreme sacrifices by many of our citizens who work hard and are barely treading water?

How can we in good conscience spend \$650 million for a tax break for lobbyists and then severely cut Medicare? How can we spend \$650 million for a tax break for lobbyists and then turn around and cut education? How can we spend \$650 million for a tax break for lobbyists and then turn around and increase taxes on ordinary Americans, lower income citizens, by cutting back on the earned income tax credit?

Mr. President, with all the problems facing this country, we simply have to set our priorities straight. And giving a tax deduction to lobbying just should not be high on that list.

I want to be clear about something. I am not here to bash lobbyists. Not by any means. In fact, I would be the first to say that they often get a bum rap. Most are top-notch professionals—some of them trained in postgraduate courses, law school, Government, et cetera—and they perform important functions. They have every right, under the first amendment to the Constitution, to petition Government officials. What they do not have as a right

is the ability to have their expenses deductible.

Now, this is not a radical idea, Mr. President. Congress reached the same conclusion 2 years ago. My point today is simply that we should not reverse that earlier decision, that, in fact, we ought to reaffirm that earlier decision so there cannot be any mistake about what this Congress stands for in terms of that deduction. This is a declaration of fealty, of loyalty, that we are going to preserve the nondeductibility of those expenses.

It would only strengthen the public cynicism about the Congress, which they already see as controlled by lobbyists and special interests. We cannot wonder why. It is quite apparent.

I want to add this point. I appreciate, Mr. President, there is some controversy about some of the details of the current law and how it is administered. My amendment is not intended to address these issues. I am not here to endorse every dot and comma in the IRS regulations, or to oppose minor modifications to current law in the area. I am here to make a more general point. If ordinary Americans are not allowed to deduct the costs of communicating with their elected representatives, lobbying expenses should not be deductible, either. It is a basic matter of fairness and priorities.

So, to repeat, Mr. President, my amendment simply expresses the sense of the Senate that lobbying expenses should not be tax deductible. Present law ought to continue. I hope that my colleagues on both sides of the aisle intend to continue the present policy. That is what we are going to see by the vote that we will be requesting, Mr. President.

Mr. President, as I understand, any opposition to this amendment has half an hour to express their opposition.

I suggest the absence of a quorum, and ask that the time be charged equally to both sides.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

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

Mr. LAUTENBERG. Mr. President, I interrupt the quorum call simply to make certain that we are ordering the yeas and nays.

I ask the distinguished manager of the bill on the Republican side whether he will join me in calling for the yeas and nays.

Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The yeas and nays were ordered.

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

The PRESIDING OFFICER. Does the Senator seek consent to have the time divided between the two sides?

Mr. LAUTENBERG. As was requested, unless it expedites the process further by yielding back?

Mr. MCCONNELL. Mr. President, my indication from floor staff is they prefer the two votes to occur at 12. I am unaware of any speakers on this side.

If Senator LAUTENBERG would like additional time, I will be happy to yield it.

Mr. LAUTENBERG. Mr. President, the case was made, I hope clearly and sufficiently.

I therefore will yield all time and just have the vote occur as planned at 12 o'clock.

Mr. MCCONNELL. We are planning on the vote occurring at 12. So my suggestion would be for us to just put in a quorum call and let the time run and the two votes will occur at 12.

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

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

The time will be equally deducted from both sides.

The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

THE BOSNIA RESOLUTION

Mr. DOLE. Mr. President, let me indicate to my colleagues that at 2:15 we will return to the Bosnia resolution which we will complete today. We hope we can do that without a number of amendments. I know there are 4 hours of debate, and we have debated this issue over and over and over again. I think it is—maybe not ironic, but another safe haven has fallen as we begin the debate. It seems to me that it is going from bad to worse on a daily basis.

I believe it is time that we lift the arms embargo. We have strong bipartisan support. Senator LIEBERMAN will lead the effort this afternoon. So I appreciate his willingness to cooperate.

THE LEGISLATIVE AGENDA

Mr. DOLE. Mr. President there will also be, for those who have an interest, a joint leadership meeting of House and Senate leaders at noon today where we will discuss the legislative effort between now and the so-called August recess, whenever that begins. And we will try to go over matters of mutual interest.

CONGRESSIONAL GIFT REFORM ACT

Mr. DOLE. Finally, Mr. President, let me say with reference to the gift ban,