you. We want to boost this tax incentive. We want to make it more generous if you will take your jobs and move them overseas.''

I am thinking I ought to have a scavenger hunt to find out who in the U.S. Senate decided it was a good idea to propose that multinational corporations ought to have more of a tax incentive for moving their jobs overseas.

I ask any of my colleagues in the next couple of days, as we are working through this reconciliation bill, who authored this? Who thought it was a good idea? Who believes we ought to change our Tax Code to make it more attractive to move American jobs overseas? Who thinks we ought to increase the tax incentive to shut down the American plant, move it offshore?

It makes no sense to me. This will increase our trade deficit. This will not solve our fiscal policy deficit. This will weaken our country.

Mr. MURKOWSKI. I wonder if my friend from North Dakota would yield for a question?

Mr. DORGAN. I am happy to yield to the Senator.

Mr. MURKOWSKI. I was moved by the reference to the increase in trade deficit, and I ask my colleague if he would not agree that nearly half of that trade deficit is the cost of imported oil?

Obviously, as a Senator from the State producing the most oil from the standpoint of domestic production, would it not be in our national energy security interest to try to relieve our dependence on imported oil, hence reduce the deficit balance of payment by developing some of our resources, if we can do it in a way that is compatible with the environment and ecology?

I am particularly speaking of potential relief that we might find if, indeed, there are substantial reserves of oil in the Arctic oil reserve as part of ANWR.

It would seem to me this would alleviate a concern both the Senator from North Dakota and I have inasmuch as oil does make up just about half of our trade deficit.

Mr. DORGAN. My own view about our oil import situation is that we ought to have an oil import fee. I have always felt that. I think an oil import fee solves a series of problems for us. It would stimulate more domestic production, first; reduce the trade deficit, second; and provide revenue by which you eliminate or reduce the fiscal policy deficit as well.

The Senator from Alaska has been an articulate and forceful supporter of opening ANWR. He and I share one goal, and that is I think we ought to reduce our dependence on foreign oil. I would like to start with a first step of an oil import fee which I have advocated for some long while. I have authored them, and I have offered them in the House Ways and Means committee when I served there. I think that would be a productive first step.

In any event, we must, it seems to me, begin addressing this trade deficit. The failure to do so—even if we solve the budget deficit problem—the failure to address the trade deficit problem is going to be a crippling problem for this country.

The point I made with this tax provision is—and I am thinking of suggesting we have a rule in the Senate similar to the one they have in the House—that if you propose a provision like this in the budget system, you have to disclose who it is that is offering this, who thinks it makes sense to provide a more generous circumstance in our Tax Code to say to somebody, ''Move your jobs overseas. Move your plant out of here. Hire your workers in a foreign country.'' Who thinks that make sense, to increase a tax subsidy to do that?

There ought to be, first of all, no subsidy. We ought to completely eliminate the insidious tax incentive that exists now to say, ''By the way, you have a factory. Close it here. Move the jobs overseas to a tax haven and make the same product. Ship it back here and we will give you a tax break.''

It ought to be completely eliminated. This provision, stuck in the reconciliation bill, opens it wider and says, ''By the way, this is a good idea, we should do more of it.''

This week, if I can find the Member of the Senate who thinks this is a good idea, I would like that person to identify himself or herself, and I would like to spend a while on the floor debating that. So I invite whoever it is, give me a call, come to the floor and talk about this kind of tax policy and whether it makes sense for our country.

BUDGET NEGOTIATIONS

Mr. DORGAN. Let me, in the final minute, say a word about the budget negotiations. It is my fervent hope by the end of this week we will have reached a budget agreement. That makes sense for this country. It makes sense for both political parties. It makes sense for the President. It just is the right thing to do.

It ought to be an agreement that balances the budget and does it the right way. There are certain priorities that make sense. It seems to me we ought to negotiate between now and the end of this week to reach an agreement that balances this budget and does it the right way.

I know time is short and we face kind of an urgent situation with the December 15 continuing resolution, but there is not any reason, with good will on both sides to balance this budget, there is not any reason at all that we cannot find common ground.

We have not survived 200 years in a representative democracy without understanding the need to compromise. Compromise in a democratic system like ours is the essence of getting things done.

I hope by the end of this week we will be able to stand on the floor of the Senate and say we reached an agreement and we reached an agreement to balance the budget that is good for this country.

RICHARD C. HALVERSON

Mr. BINGAMAN. Mr. President, one of the first people I met when I came to the Senate, and one on whose kind interest I came to rely, was Richard Halverson, the man who served as Chaplain of the Senate from 1981 until early this year.

Many of my colleagues have commented on his service to the Senate, and to all of us who work here. He considered what he called the Senate family—from the most senior cook to the least junior Senator—his flock. His approachable manner and generous ways endeared him to us all. ''I try never to be in a hurry,'' he said in an interview with the Hill last year. Everyone responded to this gentle, important courtesy in a place where schedules are demanding and often implacable.

Kipling wrote of those who ''can talk with kings and keep the common touch.'' Dr. Halverson, in the course of his ministry here, demonstrated that he was capable of this skill, and each of us appreciated that when he talked with us, as well as with kings, we were elevated by his special attention.

He will be in our thoughts and prayers for years to come.

RETIREMENT OF GEN. ROBERT L. DEZARN

Mr. FORD. Mr. President, when you've been in public life as long as I have, you see a lot of hard working, dedicated people in public service. But, every once in a while you come into contact with someone whose leadership qualities make them stand out from the rest. The head of Kentucky's National Guard, Adj. Gen. Robert L. DeZarn is that kind of leader. Over the years, he's been able to instill a sense of common purpose, and in doing so, bring out the best possible performance in everyone around him. And while we know that he will continue to contribute his talents in other ways, General DeZarn's retirement today will be a tremendous loss to those under his command and to the State as a whole.

It's been said that ''a general is as good or as bad as the troops under his command make him.'' There is no doubt that Kentucky's National Guard will continue to make Kentucky and the Nation proud long after General DeZarn steps down. But, anyone who knows the Adjutant General also knows that he brought to his command an uncommon blend of courage, intelligence and compassion that will be sorely missed.

Over the past 4 years, as the Kentucky Guard was called upon to respond to natural disasters or as our Nation sought them out to help ease discord around the world, I always knew that General DeZarn was working behind the scenes to assure order, to assure total commitment, and in the end, to assure victory over adversity.