counties that comprise historical Ireland, forged over centuries; and

Whereas, citizens of Massachusetts and their elected representatives have an honorable tradition of speaking out against inequality and intolerance wherever they occur in the world, including South Africa, Burma, and the People's Republic of China; and

Whereas, the Massachusetts General Court and its members have long been staunch advocates for peace and justice in Northern Ireland, with Massachusetts being the first State in the Union to embrace and ratify the MacBridge Principles, a set of guidelines designed to fight job discrimination and secure economic justice for the minority citizens of Northern Ireland; and

Whereas, it is universally recognized that permanent peace in Northern Ireland must be built upon the foundation stones of equality, liberty, justice, and democracy, all basic principles embodied in such documents as the United States Constitution and Bill of Rights, in domestic and international law and treaties, and in basic concepts of fair play and equity; and

Whereas, such a blueprint for a just and equitable society now exists in the form of the Charter for Change, a document conceived by concerned citizens of Northern Ireland as a vehicle to achieve and ensure basic rights for all citizens of Northern Ireland; and

Whereas, tenets of the Charter for Change include such fundamental and necessary reforms as overhaul of the judicial system and reformulation of the police department; and

Whereas, the Charter for Change seeks a Northern Ireland where minority and majority citizens may enjoy full human rights and the fruits of their labors in an environment free from fear or reprisal, all prerequisites for ensuring that any peace agreement emerging from the current talks may be a long-lasting one: Now, therefore, be it

Resolved, That the Massachusetts Senate welcomes and endorses the Charter for Change as a democratic concept that points the way to and can be a catalyst for peace, justice, and reconciliation in Ireland, and urges the President and the Congress of the United States to join in endorsing the Charter for Change; and be it further

Resolved, That a copy of these resolutions be transmitted forthwith by the clerk of the Senate to the President of the United States, the Presiding Officer of each branch of Congress and to the Members thereof from this Commonwealth.

POM–365. A resolution adopted by the House of the Legislature of the State of Michigan; to the Committee on the Judiciary.

HOUSE RESOLUTION NO. 197

Whereas, Rapid advancement in technology and science are bringing serious challenges to conventional thinking about humankind's ability to manipulate the most basic building blocks of life. As a result, we face critical decisions on central moral questions. The application of cloning technologies holds profound implications for our society and the entire world. The 1997 news of the cloned sheep in Scotland and the recent announcement by a Chicago scientist of plans to create a cloned human being demonstrate the urgency of addressing this issue; and

Whereas, In June 1997, the National Bioethics Advisory Commission issued a series of recommendations. This group of prominent scholars, scientists, and ethicists presented a unanimous finding that it is ''. . . morally unacceptable for anyone to attempt to create a child'' with the technology of cloning used to create the cloned sheep known as Dolly. The President has called for implementation of the commission's recommendation, particularly its call for the enactment of legislation to prohibit cloning of human life; and

Whereas, In response to the disturbing implications of creating human beings through cloning, nineteen European nations signed an agreement to prohibit the genetic reproduction of human beings. The international community expressed deep concerns over the moral issues and the scientific implications of possible effects on the character of the human species; now, therefore, be it

Resolved by the House of Representatives, That we memorialize the Congress of the United States to enact legislation to prohibit the cloning of human beings; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.

POM–366. A joint resolution adopted by the Legislature of the State of Maine; to the Committee on Labor and Human Resources.

JOINT RESOLUTION

Whereas, the State of Maine has suffered one of the worst natural disasters in its history; and

Whereas, 800,000 people have been without power for a week or more; and

Whereas, the need for emergency assistance is growing; and

Whereas, the State of Maine is seeking every avenue of assistance possible; and

Whereas, the State of Maine is still responding to the emergency and is preparing to start the recovery process; and

Whereas, the United States Government has a $300,000,000 Low-Income Home Energy Assistance Program (LIHEAP) emergency fund set aside to ensure that unique demands for assistance be addressed in situation such as the one being experienced in the State of Maine; and

Whereas, the United States Government through its LIHEAP emergency fund assisted other states that have experienced similar disasters; and

Whereas, the State of Maine's situation is equally compelling, due to the widespread loss of electricity and severe weather; and

Whereas, the State of Maine is requesting assistance from the United States Government for its low-income households through the LIHEAP emergency fund; and

Whereas, the State of Maine requests that the United States Government act quickly so that it may make the most efficient use of the funds and can assist families that have been affected by this disaster; now, therefore, be it

Resolved: That We, your Memorialists, respectfully urge the President of the United States to release from the Low-Income Home Energy Assistance Program emergency funds to assist the citizens of Maine during their current crisis; and, be it further

Resolved: That suitable copies of this resolution, duly authenticated by the Secretary of State, be transmitted to the Honorable William J. Clinton, President of the United States and the President of the Senate and the Speaker of the House of Representatives of the Congress of the United States and to each Member of the Maine Congressional Delegation.

POM–367. A resolution adopted by the Senate of the Legislature of the State of Michigan; to the Committee on Labor and Human Resources.

SENATE RESOLUTION NO. 112

Whereas, Our country has made significant strides in revamping our system of welfare. Through landmark federal legislation and the leadership and cooperation of the states, disincentives have been replaced by workfare opportunities to help people gain self-sufficiency; and

Whereas, The application of the Fair Labor Standards Act to recipients who are placed in jobs, whether in subsidized or unsubsidized work, is proper. Further, welfare recipients ought not be used to supplant existing workers. However, welfare recipients who are receiving training such as planned work experience, job shadowing, mentoring, and cooperative education activities and are not receiving monetary compensation are not employees of the state. They are beneficiaries who are being introduced to the world of work; and

Whereas, The new federal provisions on assistance require those able to work to move to employment and/or training. However, this effort is hampered by a recent ruling by federal labor officials. In April 1997, the United States Department of Labor ruled that a host of labor laws, regulations, and taxes apply to welfare recipients as well as to other employees. This policy is a major blow to welfare reform efforts; and

Whereas, The Department of Labor ruling is harmful to recipients who do not receive compensation for their participation in training programs or community service. It would be much more realistic and fairer to extend an exemption to these people for a period of time not to exceed one year; and

Whereas, Subjecting welfare/workfare employment to the same laws and regulations as other employees is counterproductive to the ultimate aims of encouraging all people to seek work and encouraging employers to provide meaningful opportunities for these men and women. The requirements of the Fair Labor Standards Act, Social Security taxes, unemployment insurance benefits, and prevailing wage provisions will not open more doors to people needing work. Instead, these provisions make it much easier for recipients and employers alike to abandon a partnership that holds great promise for our nation. There are clearly other means to protect these workfare participants without jeopardizing the advances we are making in replacing welfare with work; now, therefore, be it

Resolved by the Senate, That we memorialize the Congress of the United States to overturn the ruling of the United States Labor Department that subjects workfare/welfare recipients to the provisions of the Fair Labor Standards Act and other regulations as the ruling affects recipients who do not receive compensation for their participation in training programs or community service projects. We urge that the ruling be modified to permit these recipients with an exemption for a period of time not to exceed one year; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. GRASSLEY (for himself, Mr. BREAUX, Mr. JEFFORDS, Mr. GRAHAM, Mr. BAUCUS, and Mr. HATCH):

S. 1856. A bill to amend the Internal Revenue Code of 1986 to provide equitable treatment for contributions by employees to defined contribution pension plans; to the Committee on Finance.

By Mr. TORRICELLI (for himself and Mr. LAUTENBERG):

S. 1857. A bill for the relief of Olga, Igor, and Oleg Lyamin; to the Committee on the Judiciary.

By Mr. JEFFORDS (for himself, Mr. KENNEDY, and Mr. HARKIN):

S. 1858. A bill to amend the Social Security Act to provide individuals with disabilities with incentives to become economically self-sufficient; to the Committee on Finance.

By Mr. ROTH (for himself and Mr. LUGAR):

S. 1859. A bill to correct the tariff classification on 13″ televisions; to the Committee on Finance.

By Mrs. HUTCHISON:

S. 1860. A bill to amend Section 313(p)(3) of the Tariff Act of 1930 to allow duty drawback for Methyl Tertiary-butyl Ether (''MTBE''), a finished petroleum derivative; to the Committee on Finance.

By Mrs. FEINSTEIN:

S. 1861. A bill to amend the Tariff Act of 1930 to permit duty-free sales enterprises to be located in certain areas; to the Committee on Finance.

Mr. DEWINE:

S. 1862. A bill to provide assistance for poison prevention and to stabilize the funding of regional poison control centers; to the Committee on Labor and Human Resources.

By Mrs. MURRAY:

S. 1863. A bill to suspend temporarily the duty on certain polyethylene base materials; to the Committee on Finance.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. JEFFORDS:

S. Con. Res. 87. A concurrent resolution to correct the enrollment of S. 419; considered and agreed to.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. GRASSLEY (for himself, Mr. BREAUX, Mr. JEFFORDS, Mr. GRAHAM, Mr. BAUCUS, and Mr. HATCH):

S. 1856. A bill to amend the Internal Revenue Code of 1986 to provide equitable treatment for contributions by employees to defined contribution pension plans; to the Committee on Finance.

THE ENHANCED SAVINGS OPPORTUNITY ACT

Mr. GRASSLEY. Mr. President, I rise today to introduce legislation that lifts the unfair limits on how much people can save in their employer's pension plan. Last year, Congress took an important first step in helping people prepare for retirement through educating the public about private savings and pensions. But education can only go so far. We also must remove the barriers that prevent working Americans from achieving a secure retirement.

Removing the barriers means taking a fresh look at some of the provisions in the Internal Revenue Code which discourage workers and employers from putting money into pension plans. One of the most burdensome provisions in the Internal Revenue Code is the 25 percent limitation contained within section 415(c). Under 415(c), total contributions by employer and employee into a defined contribution (DC) plan are limited to 25 percent of compensation or $30,000 for each participant, whichever is less. That limitation applies to all employees. If the total additions into a DC plan exceed the lesser of 25 percent or $30,000, the excess money will be subject to income taxes and a penalty in some cases.

To illustrate the need for elimination of the 25 percent limit let me use an example. Bill works for a medium size company in my home state of Iowa. His employer sponsors a 401(k) plan and a profit sharing plan to help employees save for retirement. Bill makes $25,000 a year and elects to put in 10 percent of his compensation into the 401(k) plan, which amounts to $2,500 per year. His employer will match the first 5 percent of his compensation, which comes out to be $1,250, into the 401(k) plan. Therefore, the total 401(k) contribution into Bill's account in this year is $3,750. In this same year Bill's employer determines to set aside a sufficient amount of his profits to the profit sharing plan which results in an allocation to Bill's account in the profit sharing plan the sum of $3,205. This brings the total contribution into Bill's retirement plan this year up to $6,955.

Unfortunately, because of the 25 percent of compensation limitation only $6,250 can be put into Bill's account for the year. The amount intended for Bill's account exceeds that limitation by $705. Hence, the profit sharing plan administrator must reduce the amount intended for allocation to Bill's account by $705 in order to avoid a penalty. Bill is unlikely to be able to save $705, a significant amount that would otherwise be yielding a tax deferred income which would increase the benefit Bill will receive at retirement. Bill's retirement saving is shortchanged by $705 plus the tax-deferred earnings it would have generated.

Now let us look at Irene. Irene works for the same company, but she makes $45,000 a year. She also puts in 10 percent of her compensation into the 401(k) plan, and her employer matches five percent of her salary into the account. That brings the combined contribution of Irene and her employer up to $6,750. She would also receive a contribution of $3,205 from the profit sharing plan. This brings the total contribution into Irene's pension plan for that year to $9,955. She is also subject to the 25 percent limit, but for Irene, her limit would not be reached until $11,200. She is able to put in her 10 percent, receive the five percent match and receive the full amount from the profit share because her amount doesn't exceed the limit.

Despite the fact that Bill and Irene have the same discipline to add to their pension plans and save for their retirements, Bill is penalized by the 25 percent limitation. By lifting the 25 percent limit, we can provide a higher threshold of savings for those who need it most.

Permitting additional contributions to DC plans will help women ''catch up'' on their retirement savings goals. Women are more likely to live out the last years of their retirement in poverty for a number of reasons. Women have longer lifespans, they are more likely to leave the workforce to raise children or care for elderly parents, are more likely to have to use assets to pay for long-term care for an ill spouse, and traditionally make less money than their male counterparts. Anyone who has delayed saving for retirement will get a much needed boost to their retirement savings strategy if the 25 percent limit is eliminated for employees.

Not only does this proposal help individual employees save for retirement but it also helps the many businesses, both small and large which are affected by 415(c). First, the 25 percent limitation causes equity concerns within businesses. Low and mid-salary workers do not feel as if the Code treats them equitably, when their higher-paid supervisor is permitted to save more in dollar terms in a tax-qualified pension plan.

Second, one of the primary reasons businesses offer pension plans is to reduce turnover and retain employees. Employers often supplement their 401(k) plans with generous matches or a profit-sharing plan to keep people on the job. The 415(c) limitation inhibits their ability to do that, particularly for the lower-paid workers who are unfairly affected.

Third, this legislation will ease the administrative burdens connected with the 25 percent limitation. Dollar limits are easier to track than percentage limits.

Finally, I want to placate any concerns that repealing the 25 percent limit will serve as a windfall for high-paid employees. The Code contains other limitations which provide protection against abuse. First, the Code limits the amount an employee can defer to a 401(k) plan. Under section 402(g) of the Code, workers can only defer up to $10,000 of compensation into a 401(k) plan in 1998. In addition, plans still must meet strict non-discrimination rules that ensure that benefits provided to highly-compensated employees are not overly generous.

The value to society of this proposal, if enacted, is undeniable. Increased savings in qualified retirement plans can prevent leakage, meaning the money is less likely to be spent, or cashed out as might happen in a savings account or even an IRA.

There will be those out there who recognize that this bill does not address the impact of the 415 limit for all of the plans that are subject to it. I have included language that would provide relief to 401(k) plans and 403(b)