(b) REPEAL OF ESTATE AND GIFT TAXES.—The repeal made by section ____03 applies to estates of decedents dying, and transfers made, after December 31, 1997.

(c) TECHNICAL AND CONFORMING CHANGES.—The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable but in any event not later than 90 days after the date of enactment of this title, submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a draft of any technical and conforming changes in the Internal Revenue Code of 1986 which are necessary to reflect throughout such Code the changes in the substantive provisions of law made by this title.

NOTICES OF HEARINGS

COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Senate Committee on Labor and Human Resources will be held on Tuesday, May 5, 1998, 10 a.m., in SD–430 of the Senate Dirksen Building. The subject of the hearing is ''10 Years of the SAFE KIDS Campaign.'' For further information, please call the committee, 202/224–5375.

SUBCOMMITTEE ON CHILDREN AND FAMILIES

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Senate Committee on Labor and Human Resources, Subcommittee on Children and Families, will be held on Tuesday, May 5, 1998, 2 p.m., in SD–430 of the Senate Dirksen Building. The subject of the hearing is ''Community Services Block Grant: Expanding Opportunities for Community and Neighborhood Partnerships.'' For further information, please call the committee, 202/224–5375.

COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Senate Committee on Labor and Human Resources will be held on Thursday, May 7, 1998, 10 a.m., in SD–430 of the Senate Dirksen Building. The subject of the hearing is ''Better Teachers for Today's Classroom: How to Make it Happen.'' For further information, please call the committee, 202/224–5375.

ADDITIONAL STATEMENTS

CONSUMER AND MAIN STREET PROTECTION ACT OF 1998

● Mr. GRAHAM. Mr. President, I rise to announce my cosponsorship of Senator BUMPERS' ''Consumer and Main Street Protection Act of 1998.'' My support for this legislation is based on four important principles:

First, this bill promotes tax fairness. Mail order businesses unfairly benefit from their unique status. They can engage in interstate commerce—sell products to customers in any state of the nation—but are not responsible for collecting state and local sales taxes.

This places state and local businesses, which have no choice but to collect sales tax on the merchandise they sell, at a severe competitive disadvantage. This is especially damaging to small businesses, which are the backbone of our nation's economy. Over the last five years, Florida businesses with less than 20 employees have created 71 percent of all new jobs in the state—775,000 in total. Our bill will put main street merchants on the same competitive footing as mail order businesses.

Second, this bill protects consumers. It prevents them from experiencing an unexpected and unwelcome tax surprise. Many mail order shoppers are unaware that most states are empowered to assess a sales tax on the purchase of goods sold across state lines. They are surprised when states like Florida come around to collect sales tax due on particularly expensive goods.

Third, this bill preserves states' rights. Mr. President, there is no state right that is more fundamental than the right to decide how to raise revenue. Because the federal government has not protected this right, Florida currently loses an estimated $168.9 million each year in potential revenues. Nationwide, states have lost more than $3.3 billion as a result of Washington's handcuffs. If we are determined to make good on our promise to return more power and responsibility to states and local communities—and I think we must be—it makes no sense to dictate how Governors and legislators raise money. That's their job, not ours.

Mr. President, state officials from across the nation are asking for our help. But don't take my word for it. Ask the National Governors Association, which once again passed a resolution supporting this kind of federal legislation at its Winter 1997 meetings.

Finally, this bill provides fairness to mail order firms. Most companies with nationwide sales of less than $3 million are exempt. The act gives companies the option of collecting a single blended rate for each state rather than the myriad of different state and local rates. Out of state companies only have to file tax returns once per quarter. And states participating in the Act must establish a toll-free number for out-of-state companies to obtain information and forms.

Mr. President, it is time that the federal government remove the straitjacket from states and restore to Governors and state legislators their power to raise revenue. I commend Senator BUMPERS for his efforts to preserve states' rights in these important fiscal matters.●

TRIBUTE TO THE CAMPBELLSVILLE UNIVERSITY LADY TIGERS: 1998 MID-SOUTH CONFERENCE BASKETBALL TOURNAMENT CHAMPIONS

● Mr. MCCONNELL. Mr. President, I rise today to celebrate the remarkable season recently completed by the Lady Tigers of Campbellsville University, located in the town of Campbellsville, Kentucky. While many are more familiar with the Kentucky basketball dynasties built in places like Louisville and Lexington, Campbellsville has a pretty impressive run of its own going.

Nationally ranked all year, the Lady Tigers completed their regular season with a record of 21–7. Winning both the Mid-South Conference Regular Season and Tournament titles earned Campbellsville an automatic bid to the National Association of Intercollegiate Athletics (NAIA) championship tournament in Jackson, Tennessee. This is the ninth consecutive season that Campbellsville has qualified for the national tournament.

The Lady Tigers opened the NAIA national tournament by defeating Big State Conference Tournament Champion LeTourneau University 95–56 in the first round and then defeated Oklahoma City University in the Second Round by a score of 69–51. The Lady Tigers were finally stopped in the quarterfinals by four-time defending National Champion, Southern Nazarene University of Oklahoma, in a heartbreaker, 72–67.

Throughout the season, the Lady Tigers were led by Mid South Conference Player of the Year Shannon Wathen, and All-Conference teammates Julie Jeffries and Farrah Sullivan. Together, this senior triumvirate combined to average over thirty nine-points and fifteen rebounds per game. Post-season honors were also bestowed on Coach Donna Wise, who has led Campbellsville to nine consecutive national tournament births and ranks second in wins among active NAIA coaches with 475.

Mr. President, Coach Wise has built a national powerhouse women's basketball program in Campbellsville, a small town in Central Kentucky. I hope my colleagues will join me in offering congratulations to Coach Wise, her players, and everyone associated with the Campbellsville Lady Tigers on another great season.●

COSPONSORSHIP OF S. 1180, ENDANGERED SPECIES REAUTHORIZATION ACT

● Mr. CRAIG. Mr. President, I would like to take a few minutes today to talk about S. 1180, the Endangered Species Act reauthorization bill, and why I have decided to cosponsor it at this time.

As our colleagues know, this bill was passed by the Environment and Public Works Committee last fall, and it is currently on the calendar, ready for consideration by the full Senate. I have been slow to cosponsor S. 1180 because of some reservations I had—and still have—about the bill. I will talk in more detail about those reservations later.

However, I am absolutely convinced that the current Endangered Species

Act is not only a dismal failure at saving species, but is actually working against that goal. Furthermore, everyday we tolerate this defective law, its unfair and unnecessary burdens increase on citizens and the economy. Yet at the same time, the American people continue to believe that conserving fish and wildlife species for the enjoyment of future generations is the right thing to do and I agree. They want to make changes to the law, but don't want to see the Endangered Species Act thrown out.

That's why for the last three years, my colleague and friend from Idaho, Senator KEMPTHORNE, has been working mightly to improve this complex law. He has held hearings, built coalitions, drafted and re-drafted language to correct the problems while still advancing the goals of the Endangered Species Act. I congratulate him, as well as our other Senate colleagues who have worked with him to produce this bill.

S. 1180 would make some positive reforms to the current system. It would re-focus the process on actually saving species. It would create opportunities and benefits for people who are affected by the government's actions in these areas.

For example, the bill emphasizes sound science—instead of politics—to guide actions taken to conserve and recover species. It requires independent peer review for listing and delisting decisions, and for the establishment of a biological recovery goal in a recovery plan. Specific time limits would have to be observed, and States and local citizens would have a larger role in the process.

I believe these provisions and others would make significant improvements in our current process, to the benefit of both our wildlife and our citizenry. While additional corrections could be made, those who drafted this bill believe that a more comprehensive overhaul of ESA is not going to pass this Congress. I tend to agree with that assessment and am willing to pursue the strategy of trying to pass these reforms now as a foundation for further reforms in the future. That is the message I would like to send with my cosponsorship of S. 1180.

Having said all that, Mr. President, I cannot endorse each and every provision of this legislation. I will be supporting amendments that will change or add to the bill in a number of areas.

For instance, while I support S. 1180's stated goal of providing incentives to promote voluntary habitat conservation by private landowners, I am very concerned about what the bill as a whole will fail to do in the area of protecting private property rights.

This is no small matter. The right to own and use property goes to the very heart of our American democracy. It was so important to our founding fathers that they enshrined the protection of private property in the Constitution's Bill of Rights.

It is equally important today. Yet our federal government has increasingly ignored these rights. President Clinton rejected the Constitution's guarantee outright when he pledged to veto any ''compensation entitlement legislation'' intended to strengthen Americans' private property rights. Representatives of this Administration have even suggested that the idea of private property is an outmoded notion.

Nowhere is the Administration's hostility to private property rights more evident than in the area of endangered species regulation. Let's take a look at Secretary Babbitt's ''no surprises'' policy, for example. The basic idea is that if landowners surrender control over the use of part of their property for ESA purposes, then the federal government will let them use the rest of it without interference. To put it another way, Secretary Babbitt proposes that you pay the government for the right to use your own land. By comparison, the Constitution of the United States promises that if the federal government wants your land used a certain way, the federal government has to pay you for it.

Mr. President, even more outrageous than Secretary Babbitt's program is the fact that many landowners think it's actually a pretty good deal. How oppressive and tyrannical has ESA regulation become, when citizens are willing—even eager—to give up their property and their constitutionally-protected right to compensation, just to get the government to leave them alone?

I applaud S. 1180's goal of reducing regulatory burdens and improving the certainty and finality of government action in protecting endangered species. It is bad policy to require the American people to sacrifice their constitutionally-protected rights for any federal program—even this one. I would like to see S. 1180 strengthen and protect the Fifth Amendment right to compensation. I will vote for amendments and or legislation that strengthens our citizen's private property rights.

Private property rights are not the only critical issue that concerns me in this legislation. I also had hoped that S. 1180 would directly address the issue of water rights, and specifically deny that any of its provisions create an express or implied federal water right.

Mr. President, the paramount natural resource issue for the American West is the sovereignty of the states over the water that flows and exists within their borders. It is easy to say that all we need to do is remain silent on this issue and all will be well. In fact, however, preserving state water sovereignty is not so easy. The reality of how federal water rights are created, or not created, requires that we speak to the question in legislation.

The appropriation doctrine is the water law of western states and has as its central premise that the first person to claim a water right has priority on its use over those water claimants who assert claims at later dates. In the arid West, this principle lies at the very heart of our economy. It is the ability to allocate this precious resource (water) for uses that allows us to exist.

It is for this reason we westerners become particularly agitated when the federal government tries to disrupt this principle or to ''take'' our water. Does this legislation create a federal reserved water right? There are those who would say ''no,'' and there are those who would press to assert such a right.

It is for this reason that this legislation should clearly state the Congress' intent. For the record, this Senator does not intend for the endangered species reauthorization legislation to create a federal reserved water right. This is why I believe S. 1180 must state clearly that no implied or express federal water right is created in this legislation. I will support and vote for such an amendment.

With these areas of concern in mind, I am also inclined to support a shorter term of reauthorization than S. 1180 provides. As I mentioned previously, it is my goal to build additional improvements on the foundation laid by this legislation. Accelerating the opportunity for Congress to re-open the issue would only advance that goal.

In closing, Mr. President, let me repeat my endorsement for the goals that Senator KEMPTHORNE and the other supporters of this bill set out to ahieve in reauthorizing the Endangered Species Act. I think the bill will make improvements that are critical to ongoing ESA efforts in my state and elsewhere in the nation, and amendments in the areas I have discussed today will enhance those improvements.●

TRIBUTE TO VERMONT'S FEDERAL EMPLOYEES

● Mr. JEFFORDS. Mr. President, the week of May 4, 1998 is Public Service Recognition Week. It is a time to applaud the tremendous efforts and accomplishments of government employees, and to educate the public about the far reaching capabilities and services provided by government employees. It is also a time for public servants to remind ourselves why we chose to serve society through careers in public service.

This year's theme is ''Working for You, Working for America'', highlighting the commitment of public employees to work for the benefit of each individual, and for the collective benefit to improve the quality of life across our great nation.

In Vermont, over 6,000 members of our workforce are federal employees. We provide technical assistance to farmers, respond to disasters, manage forest land, and deliver mail. We administer federal funds to provide educational benefits, housing assistance, job training, and school breakfast and lunch programs. We process social security survivors benefits, veterans