

at the last White House Conference on Small Business; and

Whereas, one-fifth of business meal users are self-employed people; and

Whereas, small business owners rely more heavily on the one-on-one relationship offered by a business meal, more so than large corporations with an advertising budget and marketing staff. Therefore, be it

*Resolved*, That the Legislature of Louisiana does hereby memorialize the United States Congress to take such actions as are necessary to restore the legitimate expense of the business meal to one hundred percent deductibility. Be it further

*Resolved*, That the Legislature of Louisiana strongly urges the governor of Louisiana and the governors and legislatures of other states to also communicate to the United States Congress that the business meal is a legitimate expense which must be restored to one hundred percent deductibility. Be it further

*Resolved*, That copies of this Resolution be transmitted to the presiding officers of the United States Senate and the House of Representatives and to each member of the United States Congress, and to the governors and appropriate officers of the legislatures of all of the states.

POM-509. A concurrent resolution adopted by the Legislature of the State of Louisiana; to the Committee on Finance.

#### HOUSE CONCURRENT RESOLUTION No. 123

Whereas, Arcadia, Louisiana, has been notified by the United States Postal Service that the Postal Service is considering the option of relocating the downtown post office in Arcadia; and

Whereas, the downtown post office in Arcadia has been serving the needs of residents for over sixty years; and

Whereas, in June of 1997, by unanimous vote of the Arcadia Town Council, the downtown district of Arcadia was declared an historic downtown district; and

Whereas, the downtown post office in Arcadia plays an important role in the downtown area and is needed for ongoing revitalization of that area; and

Whereas, there are other options available besides relocation of the downtown post office, including modernization of the existing downtown post office building and development of carrier substations; and

Whereas, such other options should be given close and serious consideration by Congress and the United States Postal Service in lieu of relocation of the downtown post office in Arcadia. Therefore, be it

*Resolved*, That the Legislature of Louisiana does hereby memorialize the United States Congress and United States Postal Service to take such actions as are necessary to have other options in lieu of relocation considered for the downtown post office in Arcadia, Louisiana. Be it further

*Resolved*, That a copy of this Resolution be transmitted to the presiding officers of the Senate and the House of Representatives of the Congress of the United States of America, each member of the Louisiana congressional delegation, the Postmaster General of the United States, and to the mayor of Arcadia, Louisiana.

POM-510. A joint resolution adopted by Legislature of the State of California; to the Committee on Finance.

#### ASSEMBLY JOINT RESOLUTION No. 51

Whereas, the 1998-99 Governor's budget includes \$85 million, beginning with the 1998-99 fiscal year, that is predicated on the assumption that the United States Congress will act to establish a program under which the Internal Revenue Service and the United

States Treasury Department may offset or withhold a federal tax refund to satisfy legally enforceable, past due state income tax obligations; and

Whereas, there are currently 31 states, including California, and the District of Columbia, that offset state income tax refunds to satisfy delinquent federal tax obligations under a cooperative arrangement between the state tax agency and the Internal Revenue Service; and

Whereas, California has been participating in the state offset arrangement since January 1991 and collected \$27.5 million during the 1995-96 fiscal year and \$28 million during the 1996-97 fiscal year and will collect \$29 million during the 1997-98 fiscal year for the federal government; and

Whereas, permitting federal refunds to be offset for state income tax debts would further existing cooperative efforts between the Internal Revenue Service and state taxing agencies and would be an effective method of collecting delinquent debts owed to the states; and

Whereas, according to the Federation of Tax Administrators, a reciprocal tax program at the federal level would increase state receipts by an estimated \$200 million annually in the early years of implementation. Of this amount, it is estimated that California would receive revenue in the range of \$85 million annually; and

Whereas, a reciprocal program could also benefit federal receipts because it would likely lead the remaining 10 income tax states to participate in the program; and

Whereas, H.R. No. 1730, a measure authored by Congresswoman Nancy Johnson (D-Connecticut), is currently being considered by Congress; now, therefore, be it

*Resolved by the Assembly and Senate of the State of California, jointly*, That the Legislature of the State of California respectfully memorializes the President and the Congress of the United States to establish a program to offset or withhold federal tax refunds to satisfy legally enforceable, past due state income tax obligations; and be it further

*Resolved*, That the Chief Clerk of the Assembly transmit copies of this resolution to the President and Vice President of the United States, to the Speaker of the House of Representatives, to each Senator and Representative from California in the Congress of the United States, to the Acting Commissioner of the Internal Revenue Service; and to the Secretary of the Treasury.

#### REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. SHELBY, from the Committee on Appropriations, without amendment:

S. 2307. An original bill making appropriation for the Department of Transportation and related agencies for the fiscal year ending September 30, 1999, and for other purposes (Rept. No. 105-249).

By Mr. THOMPSON, from the Committee on Governmental Affairs, with amendments:

S. 2176. A bill to amend sections 3345 through 3349 of title 5, United States Code (commonly referred to as the "Vacancies Act") to clarify statutory requirements relating to vacancies in and appointments to certain Federal offices, and for other purposes (Rept. No. 105-250).

By Mr. CAMPBELL, from the Committee on Appropriations, without amendment:

S. 2312. An original bill making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 1999, and for other purposes (Rept. No. 105-251).

#### EXECUTIVE REPORTS OF COMMITTEES

The following executive reports of committees were submitted:

By Mr. THOMPSON, from the Committee on Governmental Affairs:

Jacob Joseph Lew, of New York, to be Director of the Office of Management and Budget.

(The above nomination was reported with the recommendation that he be confirmed, subject to the nominee's commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.)

By Mr. SHELBY, from the Select Committee on Intelligence:

L. Britt Snider, of Virginia, to be Inspector General, Central Intelligence Agency.

(The above nomination was reported with the recommendation that he be confirmed, subject to the nominee's commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.)

#### 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. SHELBY:

S. 2307. An original bill making appropriations for the Department of Transportation and related agencies for the fiscal year ending September 30, 1999, and for other purposes; from the Committee on Appropriations; placed on the calendar.

By Mr. GRAHAM (for himself, Mr. CHAFEE, Mr. JOHNSON, Mr. GRASSLEY, Mr. HARKIN, Mr. HOLLINGS, and Mr. INOUE):

S. 2308. A bill to amend title XIX of the Social Security Act to prohibit transfers or discharges of residents of nursing facilities as a result of a voluntary withdrawal from participation in the medicaid program; to the Committee on Finance.

By Mr. SPECTER (for himself and Mr. SANTORUM):

S. 2309. A bill to authorize the Secretary of the Interior to enter into an agreement for the construction and operation of the Gateway Visitor Center at Independence National Historical Park; to the Committee on Energy and Natural Resources.

By Mr. MOYNIHAN (for himself and Mr. D'AMATO):

S. 2310. A bill to designate the United States Post Office located at 297 Larkfield Road in East Northport, New York, as the "Jerome Anthony Ambro, Jr. Post Office Building"; to the Committee on Governmental Affairs.

By Mr. KOHL (for himself and Mr. SESSIONS):

S. 2311. A bill to amend section 201 of title 18, United States Code, to increase prosecutorial effectiveness and enhance public safety, and for other purposes; to the Committee on the Judiciary.

By Mr. CAMPBELL:

S. 2312. An original bill making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 1999, and for other purposes; from the Committee on Appropriations; placed on the calendar.

By Mr. GREGG (for himself, Mr. BREAUX, Mr. THOMPSON, Mr. ROBB, Mr. THOMAS, and Mr. COATS):