well as an armor battalion at Fort Carson, Colorado, a brigade in the 4th Infantry Division assigned at Fort Carson, the National Training Center at Fort Irwin, California, the 1st Calvary Division at Fort Hood, Texas, and the United States Southern Command, headquartered in Panama. General Wes Clark has occupied numerous staff jobs in which General Clark has served, but I do point out that General Clark, as the Director of Strategic Plans and Policy on the Joint Staff, was integral to the formulation of the Bosnian Peace Accords, negotiated in Dayton. In reviewing the numerous positions General Clark has held since he graduated from West Point, it is beyond question that Wes Clark is an officer who has served our Nation well during the last 33 years.

I recently had a chance to visit with General Clark at his headquarters in Brussels. Despite months of getting little sleep, I’m told it was about four hours per night, General Clark was able to explain to me clearly and in detail our military operations in Kosovo and Serbia. His grasp of every nuance and detail of our military operations was tireless; he was imaginative; and only reinforced his reputation for thoroughness and resourcefulness. Nothing demonstrates this more clearly than one simple fact: In an environment where General Clark was operating under severe constraint, he led NATO forces to victory. He was tireless; he was imaginative; and ultimately, he was victorious.

This resolution commends General Clark and expresses the Senate’s gratitude to him not just because of his recent service and his lifetime of service. General Clark deserves recognition not only for achieving results, but also for his personal integrity. His record of saying what he believes should be said without respect to whether other people necessarily want to hear is an example that others should seek to emulate.

General Wes Clark has had a career distinguished by exemplary and dedicated service to our Nation. I urge the adoption of the Senate of this resolution.

The PRESIDING OFFICER. The Senator from the great State of Arkansas.

Mr. HUTCHINSON. Mr. President, first of all I commend the distinguished Senator from Mississippi for the introduction of this resolution. I associate myself with his remarks. I note for the Record, among the biographical comments that Senator Cochran made concerning General Clark, special emphasis on the fact that he hails from Little Rock, AK. So with my fellow Arkansans, we express our pride at General Clark and his exemplary career, the service he has rendered our country with great distinction. I commend the Senator from Mississippi for introducing, I think, a very important resolution.

CONGRESSIONAL RECORD—SENATE

July 30, 1999

Mr. COCHRAN. Mr. President, I thank the distinguished Senator from Arkansas for his kind remarks. We appreciate very much his cosponsorship of the resolution.

AMENDMENTS SUBMITTED

AGRICULTURE APPROPRIATIONS FOR FY 2000

BAUCUS AMENDMENT NO. 1495

(Ordered to lie on the table.)

Mr. BAUCUS submitted an amendment intended to be proposed by him to the bill (S. 1233) making appropriations for Agriculture, Rural Development, Food and Drug Administration, and Related Agencies programs for the fiscal year ending September 30, 2000, and for other purposes; as follows:

On page 76, between lines 6 and 7, insert the following:

SEC. 7. SENSE OF THE SENATE CONCERNING ACTIONS BY THE WORLD TRADE ORGANIZATION RELATING TO TRADE IN AGRICULTURAL COMMODITIES.—

(a) FINDINGS.—The Senate finds that—

(1) agricultural producers in the United States compete effectively when world markets are not distorted by government intervention;

(2) the elimination of barriers to competition in world markets for agricultural commodities is in the interest of producers and consumers in the United States; and

(3) the United States must provide leadership on the opening of the agricultural markets in upcoming multilateral World Trade Organization negotiations;

(4) countries that import agricultural commodities are more likely to liberalize practices if they are confident that their trading partners will not curtail the availability of agricultural commodities on world markets for foreign policy purposes; and

(5) a multilateral commitment to use the open market, rather than government intervention, to ensure food security would advance the interests of the farm community of the United States.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that—

(1) members of the World Trade Organization should undertake multilateral negotiations to eliminate policies and programs that distort world markets for agricultural commodities; and

(2) as part of the multilateral negotiations, members of the World Trade Organization should agree to remove the use of unilateral and multilateral sanctions to prohibit, restrict, or condition agricultural exports.

TAXPAYERS REFUND ACT OF 1999

ROTH (AND MOYNIHAN) AMENDMENT NO. 1496

Mr. ROTH (for himself and Mr. MOYNIHAN) proposed an amendment to the bill (S. 1420, supra) as follows:

On page 10, strike the matter between lines 19 and 20 (as added by the Hutchinson amendment), and insert:

Applicable dollar amount: $2,000

2007 and thereafter ................................ $5,000

On page 11, strike the matter before line 1 (as added by the Hutchison amendment), and insert:

Applicable dollar amount: $2,000

2007 and thereafter ................................ $5,000

On page 11, line 3, strike “2008” (as added by the Hutchison amendment) and insert “2007”.

On page 11, line 11, strike “2007” (as added by the Hutchison amendment) and insert “2006”.

On page 19, line 7, strike “50” and insert “40”.

In the section at the end of title II relating to expansion of adoption expenses (as added by the Landrieu amendment), strike “$7,500” and insert “$10,000”.

On page 75, line 6, strike “section 401(a)(11) and insert “sections 401(a)(11) and 411(b)(1)(C)”.

On page 87, line 3, strike “Section” and insert “Except as provided in subsection (b)(1)(A), section”.

On page 153, strike lines 17 and 18, and insert:

(2) an individual account plan which is subject to the funding standards of section 412.

Such term shall not include a governmental plan (within the meaning of section 414(d)) or a church plan (within the meaning of section 414(e) with respect to which an election under section 410(h) has not been made.”

On page 158, strike lines 8 and 9, and insert:

(8) an individual account plan which is subject to the funding standards of section 430.

Such term shall not include a governmental plan (within the meaning of section 430) or a church plan (within the meaning of section 431) with respect to which an election under section 410(d) of the Internal Revenue Code of 1986 has not been made.

On page 161, after line 23, insert:

SEC. 8. MAXIMUM CONTRIBUTION DEDUCTION RULES MODIFIED AND APPLIED TO ALL DEFINED BENEFIT PLANS.

(a) IN GENERAL.—Subsection (c)(1) of section 401(a)(1) (relating to special rule in case of certain plans) is amended to read as follows:

“(2) SPECIAL RULE IN CASE OF CERTAIN PLANS.—

“(i) IN GENERAL.—In the case of any defined benefit plan, except as provided in regulations, the maximum amount deductible under the limitations of this paragraph shall not be less than the unfunded termination liability (determined as if the proposed termination date referred to in section 4041(b)(2)(A)(i)(II) of the Employee Retirement Income Security Act of 1974 were the last day of the plan year).

“(ii) PLANS WITH LESS THAN 100 PARTICIPANTS.—For purposes of this subparagraph, in the case of a plan which has less than 100 participants for the plan year, termination liability shall not include the liability attributable to benefit increases for highly compensated employees (as defined in section 414(q) resulting from a plan amendment which is made or becomes effective, whichever is later, within the last 2 years before the termination date.

“(iii) RULES FOR DETERMINING NUMBER OF PARTICIPANTS.—For purposes of determining whether a plan has more than 100 participants, all defined benefit plans maintained