

Commission for the remainder of the term expiring October 31, 1999.

Diana E. Murphy, of Minnesota, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2005. (Reappointment)

Diana E. Murphy, of Minnesota, to be Chair of the United States Sentencing Commission.

Sterling R. Johnson, Jr., of New York, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2001.

William Sessions, III, of Vermont, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2003.

Timothy B. Dyk, of the District of Columbia, to be United States Circuit Judge for the Federal Circuit.

Richard Linn, of Virginia, to be United States Circuit Judge for the Federal Circuit.

Paul L. Seave, of California, to be United States Attorney for the Eastern District of California for a term of four years.

(The above nominations were reported with the recommendation that they be confirmed.)

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. BREAUX (for himself and Mr. MACK):

S. 1759. A bill to amend the Internal Revenue Code of 1986 to allow a refundable credit for taxpayers owning certain commercial power takeoff vehicles; to the Committee on Finance.

By Mr. BIDEN (for himself, Mr. AKAKA, Mr. BAUCUS, Mr. BAYH, Mr. BINGAMAN, Mrs. BOXER, Mr. BREAUX, Mr. BRYAN, Mr. BYRD, Mr. CLELAND, Ms. COLLINS, Mr. DASCHLE, Mr. DODD, Mr. DORGAN, Mr. DURBIN, Mr. EDWARDS, Mr. GRAHAM, Mr. HARKIN, Mr. HOLLINGS, Mr. INOUE, Mr. JEFFORDS, Mr. JOHNSON, Mr. KENNEDY, Mr. KERREY, Mr. KERRY, Mr. KOHL, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Mr. LIEBERMAN, Mrs. LINCOLN, Ms. MIKULSKI, Mr. MOYNIHAN, Mrs. MURRAY, Mr. REED, Mr. REID, Mr. ROBB, Mr. ROCKEFELLER, Mr. ROTH, Mr. SARBANES, Mr. SCHUMER, Mr. SPECTER, Ms. SNOWE, Mr. TORRICELLI, and Mr. WELLSTONE):

S. 1760. A bill to provide reliable officers, technology, education, community prosecutors, and training in our neighborhoods; to the Committee on the Judiciary.

By Mrs. HUTCHISON (for herself and Mr. GRAMM):

S. 1761. A bill to direct the Secretary of the Interior, through the Bureau of Reclamation, to conserve and enhance the water supplies of the Lower Rio Grande Valley; to the Committee on Energy and Natural Resources.

By Mr. COVERDELL (for himself and Mrs. LINCOLN):

S. 1762. A bill to amend the Watershed Protection and Flood Prevention Act to authorize the Secretary of Agriculture to provide cost share assistance for the rehabilitation of structural measures constructed as part of water resources projects previously funded by the Secretary under such Act or related

laws; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. ALLARD:

S. 1763. A bill to amend the Solid Waste Disposal Act to reauthorize the Office of Ombudsman of the Environmental Protection Agency, and for other purposes; to the Committee on Environment and Public Works.

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

S. 1764. A bill to make technical corrections to various antitrust laws and to references to such laws; to the Committee on the Judiciary.

By Mrs. FEINSTEIN (for herself and Mrs. BOXER):

S. 1765. A bill to prohibit post-viability abortions; to the Committee on the Judiciary.

By Mr. MCCAIN (for himself and Mr. BURNS):

S. 1766. A bill to amend the Internal Revenue Code of 1986 to provide for a deferral of tax on gain from the sale of telecommunications businesses in specific circumstances of a tax credit and other incentives to promote diversity of ownership in telecommunications businesses; to the Committee on Finance.

By Mr. INOUE (for himself and Mr. AKAKA):

S. 1767. A bill to amend the Elementary and Secondary Education Act of 1965 to improve Native Hawaiian education programs, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. ABRAHAM:

S. 1768. A bill to amend the Congressional Budget Act of 1974 to protect Social Security surpluses through strengthened budgetary enforcement mechanisms; to the Committee on the Budget and the Committee on Governmental Affairs, jointly, pursuant to the order of August 4, 1977, with instructions that if one Committee reports, the other Committee have thirty days to report or be discharged.

By Mr. GRAMS:

S.J. Res. 36. A joint resolution recognizing the late Bernt Balchen for his many contributions to the United States and a lifetime of remarkable achievements on the centenary of his birth, October 23, 1999; to the Committee on the Judiciary.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BREAUX (for himself, and Mr. MACK):

S. 1759. A bill to amend the Internal Revenue Code of 1986 to allow a refundable credit for taxpayers owning certain commercial power takeoff vehicles; to the Committee on Finance.

THE FUEL TAX EQUALIZATION CREDIT FOR SUBSTANTIAL POWER TAKEOFF VEHICLES ACT

Mr. BREAUX. Mr. President, today I rise to introduce the Fuel Tax Equalization Credit for Substantial Power Takeoff Vehicles Act. This bill upholds a long-held principle in the application of the Federal fuels excise tax, and restores this principle for certain single engine "dual-use" vehicles.

This long-held principle is simple: fuel consumed for the purpose of moving vehicles over the road is taxed, while fuel consumed for "off-road" purposes is not taxed. The tax is designed to compensate for the wear and tear

impacts on roads. Fuel used for a non-propulsion "off-road" purpose has no impact on the roads. It should not be taxed as if it does. Mr. President, this bill is based on this principle, and it remedies a problem created by IRS regulations that control the application of the federal fuels excise tax to "dual-use" vehicles.

Dual-use vehicles are vehicles that use fuel both to propel the vehicle on the road, and also to operate separate, on-board equipment. The two prominent examples of dual-use vehicles are concrete mixers, which use fuel to rotate the mixing drum, and sanitation trucks, which use fuel to operate the compactor. Both of these trucks move over the road, but at the same time, a substantial portion of their fuel use is attributable to the non-propulsion function.

Mr. President, the current problem developed because progress in technology has outstripped the regulatory process. In the past, dual-use vehicles commonly had two engines. IRS regulations, written in the 1950s, specifically exempt the portion of fuel used by the separate engine that operates special equipment such as a mixing drum or a trash compactor. These IRS regulations reflect the principle that fuel consumed for non-propulsion purposes is not taxed.

Today, however, typical dual-use vehicles use only one engine. The single engine both propels the vehicle over the road and powers the non-propulsion function through "power takeoff." A major reason for the growth of these single-engine, power takeoff vehicles is that they use less fuel. And a major benefit for everyone is that they are better for the environment.

Power takeoff was not in widespread use when the IRS regulations were drafted, and the regulations deny an exemption for fuel used in single-engine, dual-use vehicles. The IRS defends its distinction between one-engine and two-engine vehicles based on possible administrative problems if vehicle owners were permitted to allocate fuel between the propulsion and non-propulsion functions.

Mr. President, our bill is designed to address the administrative concerns expressed by the IRS, but at the same time, restore tax fairness for dual-use vehicles with one engine. The bill does this by establishing an annual tax credit available for taxpayers that own a licensed and insured concrete mixer or sanitation truck with a compactor. The amount of the credit is \$250 and is a conservative estimate of the excise taxes actually paid, based on information compiled on typical sanitation trucks and concrete mixers.

In sum, as a fixed income tax credit, no audit or administrative issue will arise about the amount of fuel used for the off-road purpose. At the same time, the credit provides a rough justice