

couple minutes until they get here. Maybe we can work something out with them.

Mr. LOTT. All right.

Mr. DODD. Other than that, I have been asked, on behalf of someone, to raise an objection. I prefer they were here to make their case if that is what they want to do. So if maybe we can wait 5 minutes.

Mr. LOTT. If we don't wait just a minute, you would have to object, and you prefer not to object; is that it?

Mr. DODD. You just hit it right on the head.

Mr. LOTT. I would certainly be prepared to honor that. Again, I hope we could work this out. I am worried on this, like I am on the other language we have been working on. We have a lot of very bright Senators that can come up with some wonderful amendments and it could go on endlessly and we could get into some very controversial amendments. No Senator—no Senator—would object to what is in S. 767 or the bill that will be coming over from the House.

Mr. DODD. I think most of us are co-sponsors.

Mr. LOTT. Nobody would object to that. Therefore, we want to lock it in. There may be other issues Senators would like to object to. I would like to say to them, there will be other bills, there will be other ways. It will give us time to focus on something that would be an expression of our appreciation and our commitment to be of assistance to not only our military men and women that are there in the area but to those that are dealing on the international basis with humanitarian needs for these front-line states.

I think we can do both. But as is usually the case, you need to do one and then the other. And so I am trying to find a way to achieve both of those.

Mr. DODD. If the leader would yield further, I appreciate him showing some patience here. This is, I think, a very good idea. By the way, I am a cosponsor of the proposal here to do this for our service men and women. I had the pleasure of being with a group of them last Friday and Saturday at Ramstein Air Force Base and flew with a crew on a C-130, a 4-hour flight from Germany down to Macedonia. And they were terrific young men and women. In the cockpit were men and women. The navigator was a woman. There were two pilots, the engineers, the crew.

Mr. LOTT. Was that Reserve or National Guard duty?

Mr. DODD. These are permanent, regular Army and Air Force people.

Mr. LOTT. Permanent, regular duty.

Mr. DODD. They do a fabulous job. And I think it is one way of saying to them how much we appreciate what they are doing. I guess by executive order, I gather, the President has issued some orders on this as well.

Mr. LOTT. The President has expressed his desire to do this. He made

that commitment, I believe, in Louisiana. Was it Barksdale Air Force Base? And he has taken some action, some executive order, but he cannot, by executive order, do what we are doing. It takes a change in the law or a revision in the law in order for these things to occur. So it is a supplement to, in addition to, what he has already done by executive order.

I yield, if I might, if I still have the floor, to Senator COVERDELL.

Mr. COVERDELL. First, I associate myself with the remarks of the leader and the Senator from Connecticut on Macedonia, Albania, Bulgaria, and Romania. We have only begun to assess the impact. You can see on television what is happening in Macedonia and Albania. But you can't see it in Romania and Bulgaria. It is very important, and we are attentive and appreciative to these second-tier states that are affected by these actions.

The point I want to make, Mr. Leader, on this issue that you just addressed, is that the clock runs out. There is no other issue we are talking about, including the one we all share on Macedonia, that has a time clock over its head.

If this could be done tonight, tomorrow is the 15th, we send immediate comfort to these thousands of families scrambling, as all of America is, by tomorrow. We ought not to leave another night lingering of question and unknown measures for all these families. It ought to be settled tonight.

There is not another issue I have heard talked about here that has that kind of deadline on it and a discomfort ramification. This is comfort for the families that we all think of every minute of every day now, and it really ought to be apart from some of these other things.

I appreciate the Senator from Connecticut recognizing that, and I wanted to say so.

Mr. LOTT. Mr. President, if I could describe this unanimous consent, what it will do is provide for an hour of debate equally divided, of course, so that Members could comment on the actual content in S. 767. This is the critical part. It will also say, this unanimous consent agreement, that when the House language comes over, then the House bill would be read for a third time and a vote on passage of the House bill, without any intervening language, motion or debate. So it in effect locks in the guarantee that this is going to be done by tomorrow. Our people will have that guarantee by the Senate by this unanimous consent agreement tonight. That is what I would like to do.

If it would be helpful to the Senator from Connecticut, I do not know if other Senators are seeking recognition now, we could wait just a moment more. I will notify the Senate that I would be prepared to make this unani-

mous consent request as soon as we can get further Senators on the floor.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. ABRAHAM). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. LOTT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

UNANIMOUS CONSENT AGREEMENT—S. 767

Mr. LOTT. Mr. President, I ask unanimous consent that at a time to be determined by the majority leader, the Senate proceed to the consideration of Calendar No. 90, S. 767, under the following limitations: 1 hour of debate on the bill equally divided in the usual form; that no amendments to the Senate bill are in order.

I further ask that at the conclusion or yielding back of time, the bill be placed back on the calendar; that then the House bill, which is the text of H.R. 1376 as printed in the RECORD, following consent, be read a third time and a vote occur on passage, all without any intervening action, motion or debate.

If I could explain, before the Chair rules on this, this is the bill that would provide relief for our military men and women who are now—many of them—unexpectedly on short notice serving in the zone where the bombing is occurring, to have these tax benefits and lock this in so that they know, today, that they will be able to count on that change.

That is my request.

The PRESIDING OFFICER. Is there objection?

Mrs. BOXER. Reserving the right to object, and I do not plan to object, I want to have an opportunity to let the Senate know I have been trying to work with my friends to get a very straightforward sense of the Senate attached to the Senate bill that would simply say that the armed services would do everything in their power to ensure that where there is a child of a military couple, that the husband and wife are not deployed into a combat zone. This is something that we have done in the past—during the gulf war—after we found out that, indeed, we did have a mom and dad in a combat zone together. I think it is very appropriate, as we give benefits to our brave men and women, that we protect the children at the same time.

As I understand it, we are going to discuss the Coverdell bill, but we will actually pass the House bill. I ask my leader if that is, in fact, the case? If there was a Senate bill, I would object, because I would like the opportunity to have this particular Senator's amendment included, but understanding that

it will be the House bill, I won't stand in the way. Do I have the assurance that the vote will be on the House bill?

Mr. LOTT. That is correct.

Mrs. BOXER. Then I will not object.

I look forward to working with my friends to ensure that we can protect the children of our brave men and women in the armed services.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LOTT. I am happy to yield to the Senator from Georgia.

Mr. COVERDELL. I want to respond briefly to the Senator from California. Of course, the question has been answered. Frankly, I have personal sympathy for the language in your proposal. The Senator from California understands the complexities of this institution as well as anybody. It is being run through the committee of jurisdiction. I don't know what their response will be. I want to make a point there is a clock ticking. Nothing else we are talking about has a finite conclusion, which was why I wanted to do what we could do to get this done, so that the comfort—I think yours relates to comfort, too—can be settled for all the families because they are busily trying to comply with this tonight. I think this sends a message to all of those troops, their spouses, and their Nation that this is, indeed, going to happen.

Mrs. BOXER. If my friend will yield, I appreciate that. I am fully supportive of the legislation. I look forward to voting for the legislation.

I am only saying as we look to the financial burden of our men and women in uniform and as we look at these refugees and the way those kids look at their parents, it is no different from our families here when there is a disruption in family life.

I look forward to working with my friend to see that we can at some future time, very soon—because it could happen soon; they are talking about calling up the Reserves now in the Air Force—that we would protect those children and those families. We don't want to have a child go through the trauma of losing a mother and father in a combat zone. We don't have to do that.

I thank the Senator very much for his cooperation. I look forward to working with him on this matter.

MORNING BUSINESS

Mr. LOTT. Mr. President, I ask unanimous consent that the Senate proceed to a period of morning business, with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LOTT. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. DORGAN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

TAXES

Mr. DORGAN. Mr. President, today is April 14 and tomorrow is April 15. That means tomorrow there will be a good many Americans who will finish their tax return preparation, go to the post office and drop it in the mailbox in order to get an April 15 date stamped on it to comply with the tax laws in this country. It is never a pleasant thing, and I know most people grit their teeth and wring their hands about the responsibility of having to file income tax returns. But most Americans do that because they know that we have needs and obligations in this country to pay for a defense establishment, to pay for roads, to pay for schools—to pay for the cost of civilization, in effect.

However, not everybody pays their fair share of U.S. income taxes, not everybody pays their way. Today, I am releasing a United States General Accounting Office report that was done at my request. This GAO report, which I hope Members of the House and Senate will read, has some rather startling conclusions in it. At about the time most Americans will file their tax return and pay the tax bill that they owe, this GAO report says there are plenty of special interests in this country that don't pay anything—earn a lot of money, but don't pay any taxes. They are not taxpayers. Let me describe what this GAO report says. The GAO report says that 67 percent of the foreign controlled corporations doing business in the United States—67 percent—pay no U.S. income taxes at all. Zero in Federal income taxes. In the first half of this decade, the General Accounting Office says that the percent of foreign-based corporations doing business here and paying no U.S. income taxes has ranged from 67 percent to 74 percent. The GAO report also shows that U.S. controlled companies fared little better.

Now, that represents all corporations filing a U.S. tax return. Let's just deal with large corporations. That is, corporations defined by the GAO as having at least \$250 million in assets, or \$50 million or more in sales; that is a large company. About 30 percent of both the large foreign controlled and U.S. controlled corporations doing business in this country paid no U.S. income taxes—despite having more than \$1 trillion in sales here in 1995, the latest year for which statistics are available.

In 1995, the large foreign controlled corporations that did pay some U.S. income taxes on the profits they made—and some did, the General Accounting Office says they paid taxes at a rate

that was just about one-half of the rate paid by the large U.S. corporations paying federal income taxes on their profits here.

Now, I bring this to the floor of the Senate simply to say this: There is still substantial tax avoidance in this country, and it is not tax avoidance by working folks, by people who get up in the morning and go to work at a job for 8 or 10 hours a day; they aren't avoiding their tax responsibilities, because they can't. They must file tax returns. They have withholding on their wages and they must meet their citizenship requirements in this country.

As we near April 15, one day away, and the American people are filing tax returns, it is reasonable for them to ask, when they hear what is within the cover of this GAO report, why do they not see some of the largest economic interests that make hundreds of millions of dollars, and in some cases billions of dollars—why don't they see those economic interests as taxpayers in this country?

The GAO, some while ago, and other reports, said that one automobile maker, a foreign car maker, sold \$3.4 billion worth of automobiles in this country and paid zero in Federal income taxes. The Presiding Officer is from a State that would care about that, the State that makes more cars, I suspect, than any other State in our country, where most major car manufacturers are located. So how, one would ask, could a foreign company come in and sell \$3.4 billion worth of automobiles and say that "we want all the advantages and to enjoy all the opportunities the American marketplace can give us, but we don't want to become taxpayers in your country"? How does that happen? Because we have a tax law, in my opinion, that deals with international corporations that do business all around the world in a way that allows them to jump through massive tax loopholes and, as this report says, hundreds of billions of dollars and more of sales in this country and then claim to the U.S. Government that they don't owe one penny in income taxes.

There is something fundamentally wrong with that system. I am going to come to the floor to speak later about what causes all this and what we can do about it. But I did want to disclose the GAO report today that says this problem isn't getting better. They did this report for me 4 years ago. I asked them to renew it and update it. They have done that. The report says this problem isn't getting better. What we have is, according to some folks, \$10 billion, \$20 billion, \$30 billion—and one report estimates \$35 billion—in taxes that should be paid to the Federal Government by these international corporations, but that is in fact not paid.

The only way you can retain a tax system of the type we have in this