

mortgage interest deduction in 1995, the most recent year for which statistics were available. In that group, 71% had incomes below \$75,000, and 42% had incomes below \$50,000. Clearly, the mortgage interest deduction is a significant benefit for middle class taxpayers.

Homeownership is a cornerstone of American life. The tax code has always supported that goal and facilitated the great achievements we have made. The stability and simplicity of the tax policies supporting homeownership have played a crucial role in the progress we have made in keeping the American Dream alive.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

EXTENSION OF CERTAIN TAX BENEFITS

The PRESIDING OFFICER. Under the previous order, the clerk will report.

The legislative assistant read as follows:

A bill (H.R. 1376) to extend the tax benefits available with respect to services performed in a combat zone to services performed in the Federal Republic of Yugoslavia (Serbia/Montenegro) and certain other areas, and for other purposes.

The Senate proceeded to consider the bill.

Mrs. BOXER. Mr. President, I rise in support of the military tax-filing fairness bill that passed the Senate earlier today. This is an important signal of support to send to our troops in the Balkans as they fight against the forces of ethnic cleansing, mass murder, and genocide. All Americans should be proud of the dedication and professionalism shown by our military personnel in the ongoing NATO operation.

While I am very pleased that we were able to pass this legislation, I am disappointed that I was unable to offer an amendment that would call on Secretary Cohen to do everything in his power to ensure that both parents in dual military couples are not deployed into a combat area.

As the number of United States personnel slated for the Balkans increases—and as there is an increased possibility of a Reserve call-up—I am concerned that situations may arise where children will have to watch both of their parents deployed in combat. It is difficult enough for children to watch one parent go off to war. It is unacceptable that they should have to see both of their parents put in harm's way.

I hope that we will have the opportunity to discuss this matter further and to come up with a solution that protects our children while maintaining our military effectiveness.

Mr. McCAIN. Mr. President, I ask for the yeas and nays on the pending legislation.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The yeas and nays were ordered.

The PRESIDING OFFICER. The question is on the third reading of the bill.

The bill was read a third time.

The PRESIDING OFFICER. The question is, Shall the bill pass? On this question, the yeas and nays have been ordered. The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Arkansas (Mr. HUTCHINSON) and the Senator from Colorado (Mr. CAMPBELL) are necessarily absent.

Mr. REID. I announce that the Senator from California (Mrs. BOXER) and the Senator from Vermont (Mr. LEAHY) are necessarily absent.

I also announce that the Senator from New York (Mr. MOYNIHAN) is absent due to surgery.

I further announce that, if present and voting, the Senator from Vermont (Mr. LEAHY) and the Senator from New York (Mr. MOYNIHAN) would each vote "aye."

The PRESIDING OFFICER (Mr. SANTORUM). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 95, nays 0, as follows:

[Rollcall Vote No. 87 Leg.]

YEAS—95

Abraham	Feingold	Mack
Akaka	Feinstein	McCain
Allard	Fitzgerald	McConnell
Ashcroft	Frist	Mikulski
Baucus	Gorton	Murkowski
Bayh	Graham	Murray
Bennett	Gramm	Nickles
Biden	Grams	Reed
Bingaman	Grassley	Reid
Bond	Gregg	Robb
Breaux	Hagel	Roberts
Brownback	Harkin	Rockefeller
Bryan	Hatch	Roth
Bunning	Helms	Santorum
Burns	Hollings	Sarbanes
Byrd	Hutchison	Schumer
Chafee	Inhofe	Sessions
Cleland	Inouye	Shelby
Cochran	Jeffords	Smith (NH)
Collins	Johnson	Smith (OR)
Conrad	Kennedy	Snowe
Coverdell	Kerrey	Specter
Craig	Kerry	Stevens
Crapo	Kohl	Thomas
Daschle	Kyl	Thompson
DeWine	Landrieu	Thurmond
Dodd	Lautenberg	Torricelli
Domenici	Levin	Voinovich
Dorgan	Lieberman	Warner
Durbin	Lincoln	Wellstone
Edwards	Lott	Wyden
Enzi	Lugar	

NOT VOTING—5

Boxer	Hutchinson	Moynihan
Campbell	Leahy	

The bill (H.R. 1376) was passed.

● Mr. HUTCHINSON. Mr. President, if today I were not in my home state of Arkansas, I would surely be on the floor of the Senate casting an affirmative vote for H.R. 1376. I believe this Congress should pass this important legislation unanimously, so that it can be quickly sent to the President for enrollment into public law.

Any time the men and women of our great country choose to wear our nation's uniform, they are making a statement. They are saying that principles like duty, honor and freedom are more important than personal gain and personal comfort. Any reasonable action the Congress can undertake to ease the Federal burden weighing on our soldiers, sailors, airmen and marines is one that should be considered and acted upon quickly.

Recognizing the area around Kosovo, where our military is deployed under orders from the President, as a hazardous duty area for Internal Revenue code purposes will grant service members a small degree of relief. Allowing service members an additional 180 days to file their federal income tax return, and exempting a portion of their income from taxation may be only a small gesture of support, but it is one that has already been earned.

I will continue to keep the men and women participating in Operation Allied Force in my thoughts and prayers, and I look forward to their safe and speedy return.●

Mr. GRAMS addressed the Chair.

The PRESIDING OFFICER (Mr. SMITH of Oregon). The Senator from Minnesota is recognized.

Mr. GRAMS. Mr. President, may I ask the order of business on the floor?

The PRESIDING OFFICER. The Senator has 60 minutes.

Mr. GRAMS. Thank you, very much.

TAX DAY, APRIL 15

Mr. GRAMS. Mr. President, I just want to take a little time to talk today, because today is, of course, the infamous April 15 tax day. I know a lot of Americans are out there still working at the kitchen table at this time, working the pencils, trying to wade through thousands of pages, or at least dozens of pages, or all of the forms that they have trying to figure out their income tax by tonight. There are going to be long lines as people use every last minute to try to get this tax that they owe to the Federal Government in order. So that is the day that I think most Americans dread. That is April 15.

For many American taxpayers, it is this usual routine. By this time there are only a few hours left to complete their tax form before midnight. They are going to be rushing to the Post Office. They are going to find themselves on the late night news as their local TV stations are showing footage of all