

land; in Canada the company recycles 30 million gallons of water daily; its steel plants recycle the equivalent of 5,600 cars every operating day;

Whereas the official company policy, and company practice, is that all Timken associates are expected to work consistently to the highest standards of ethical conduct;

Whereas the distinctiveness and the strength of the company's character has been derived from the sustained role of its founding family which has provided leadership over four generations to this day;

Whereas the corporate culture of The Timken Company is a fast-paced, team-oriented organization where decisions are made by people closest to the issues and its comprehensive strategic plan is structured to build on emerging trends and respond quickly to major fluctuations in today's marketplace;

We, the undersigned, are resolved that we

(1) extend our appreciation and recognition to The Timken Company for its significant contributions to the technological and institutional developments that have shaped our age;

(2) offer our congratulations for the significant achievement of attaining 100 years of continuous operations and growth since its founding as The Timken Roller Bearing Axle Company in 1899 in St. Louis, Missouri;

(3) acknowledge that the Timken name is not just as a trademark, but is a focus of pride for the company's associates around the world and a synonym for quality within the bearing and steel industries; and

(4) state our intent and desire that The Timken Company continues its successes as it moves into its second century, providing leadership to U.S. manufacturers and our nation for another 100 years.

Mike DeWine, United States Senator, Ohio.

George V. Voinovich, United States Senator, Ohio.

Ralph Regula, United States Representative, Ohio, 16th District.●

APPOINTMENTS

The PRESIDING OFFICER. The Chair, on behalf of the Vice President, pursuant to Public Law 94-304, as amended by Public Law 99-7, appoints the Senator from Arkansas (Mr. HUTCHINSON) to the Commission on Security and Cooperation in Europe (Helsinki).

The Chair, on behalf of the Majority Leader, pursuant to the provisions of Public Law 105-186, appoints the Senator from Oregon (Mr. SMITH) to the Presidential Advisory Commission on Holocaust Assets in the United States, to fill a vacancy thereon.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

Mr. DEWINE. Mr. President, I ask unanimous consent that the Senate immediately proceed to executive session to consider the following nomination on the Executive Calendar, No. 53. I further ask unanimous consent that the nomination be confirmed, the motion to reconsider be laid upon the

table, that any statements relating to the nomination be printed at the appropriate place in the RECORD, the President be immediately notified of the Senate's action, and the Senate then return to legislative session.

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

The nomination considered and confirmed is as follows:

AIR FORCE

The following named officer for appointment in the United States Air Force to the grade indicated while assigned to a position of importance and responsibility under title 10, U.S.C., section 601:

To be lieutenant general

Lt. Gen. Ronald T. Kadish, 0000.

LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will now return to legislative session.

ORDERS FOR WEDNESDAY, MAY 12, 1999

Mr. DEWINE. Mr. President, on behalf of the majority leader, I ask unanimous consent that when the Senate completes its business today, it stand in adjournment until 9:30 a.m. on Wednesday, May 12. I further ask consent that on Wednesday, immediately following the prayer, the routine requests through the morning hour be granted, the time for the two leaders be reserved for their use later in the day, and that the Senate immediately resume consideration of the juvenile justice crime bill, S. 254. I further ask consent that at 9:30 a.m. there be 1 hour of debate on the Leahy amendment, equally divided in the usual form, prior to a motion to table, with no amendments to the amendment in order prior to the vote. I ask consent that following the vote, Senator BROWBACK be recognized to offer a code of conduct amendment.

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

PROGRAM

Mr. DEWINE. For the information of all Senators, the Senate will convene on Wednesday, May 12 at 9:30 a.m. and immediately resume consideration of the Leahy amendment, with a vote to take place at approximately 10:30 a.m. Following the disposition of the Leahy amendment, Senator BROWBACK will be recognized to offer an amendment. Senators can expect votes throughout Wednesday's session of the Senate, with the possibility of votes into the evening. I appreciate the cooperation of my colleagues.

ORDER FOR ADJOURNMENT

Mr. DEWINE. If there is no further business to come before the Senate, I

now ask unanimous consent the Senate stand in adjournment under the previous order, following the remarks of Senator GRAMS.

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

Mr. DEWINE. I yield the floor.

The PRESIDING OFFICER. The Senator from Minnesota.

TAX FREEDOM FOR WORKING AMERICANS

Mr. GRAMS. Mr. President, as we wrap up this work day here in the Senate, I want to take a little time to talk about a subject that is near and dear to everybody's heart, and, of course, that is taxes.

Most Americans believe they pay too much in taxes. And you know, they are right.

One of the biggest and best indicators of how exhausting the tax burden has become is the annual arrival of what we call Tax Freedom Day, and that is the day on which Americans stop working just to pay their State, Federal, and local taxes and actually begin working and keeping their earnings for themselves and their families.

This year, Americans had to wait until today, May 11, before Tax Freedom Day actually arrived. At least 132 days into the year, this is the latest arrival of Tax Freedom Day ever.

As a sign of just how far and fast taxes have come, in 1950, Americans marked Tax Freedom Day on April 3.

For residents in my home State of Minnesota, the situation is even more troubling because this year's Tax Freedom Day has been pushed forward to May 21, nearly 2 weeks later than the rest of the country.

That ranks Minnesota third in the Nation; only in New York and Connecticut do taxpayers have to wait even longer to begin keeping their own money.

Tax Freedom Day, as calculated by the nonpartisan Tax Foundation, reveals an ever-increasing tax burden over the past 25 years. And the single most potent explanation for America's late Tax Freedom Day is our seriously flawed tax system.

Our tax system is unfair, it is complicated, and it is designed to squeeze more money out of the wallets of working Americans to expand Government.

Since 1993, for instance, Federal taxes have increased by 54 percent. Can you imagine that? Since 1993, Federal taxes have increased 54 percent, which for the average taxpayer translates into a \$2,000 per year increase in the amount of taxes they pay to the Federal Government. That is \$2,000 a year more today than just 6 years ago was paid to the Federal Government by the average taxpayer. As a result, Americans today have the largest tax burden ever in history, including World War II, and it is still growing.

Federal taxes now consume on average about 21 percent of our national income, compared to just over 18 percent in 1992. So again, 3 percent more of this country's GDP goes to taxes than it did just 6 years ago. On average, every American—each and every American—is paying \$10,298 this year in Federal, State and local taxes. On average, each American is paying \$10,298 this year to support Government.

A typical family now pays more of its income in total taxes than it spends on food, clothing, transportation, and housing combined. More and more middle income families are being pushed into higher tax brackets every year.

Here is an example of the devastating "middle class tax squeeze." There are more than 20 million American workers today with annual earnings between \$30,000 and \$50,000. Before 1993, they paid income taxes at the 15 percent tax rate. But most of them have now been pushed into the 28 percent tax bracket, and that is due to inflation and economic growth. Worse still, they have to pay the 28 percent federal income tax rate on top of a 15.3 percent payroll tax.

This adds up, for average Americans making between \$30,000 and \$50,000, to a tax rate of 43 percent to the Federal Government, and that is without counting State, local, and other taxes. So for many Americans, making between \$30,000 and \$50,000 a year, they are paying about 50 percent of their income to support Government. So any gains the taxpayers might have made in wages have been snatched away by Washington in the form of a bigger tax bite. This is the most important reason for the late arrival of Tax Freedom Day.

People today work hard and then are penalized for their work. With punitive taxes, Washington makes the American dream of working hard for a better life more difficult, and even for some, it makes it impossible.

The only way we can effectively stop this and push back Tax Freedom Day is to terminate the Tax Code and replace it with one that promotes freedom and economic opportunity. We must repeal the 16th amendment and abolish the IRS.

We must create a new tax system that is fair, simple, and friendly to the taxpayers—when they no longer need to file a tax return with the IRS, and when their families' finances aren't revealed to Government bureaucrats, and when they are no longer penalized for getting or staying married—or for dying, for that matter—when everyone pays the same tax rate without any loopholes for any special interest groups, and when hidden taxes are eliminated and everyone can easily understand the tax laws. And finally, there will be no more IRS audits and abuse—because, again, we need to pull out the IRS by the roots to abolish the IRS entirely.

Pending fundamental tax reforms, Congress must provide meaningful tax relief to help alleviate the tax burden on working Americans.

That is why the recently-passed budget resolution reserves nearly \$800 billion of the non-Social Security surplus over the next 10 years earmarking it for tax relief.

This proves that this Congress is committed to providing meaningful tax relief in 1999, while protecting Social Security and Medicare, reducing the national debt, and funding important national priorities.

This year's budget also includes my amendment calling on the Congress to place a priority on middle income tax relief by returning tax overpayments to those from whom it was taken.

It includes options for tax relief, such as a broad-based tax cut, marriage penalty relief, retirement savings incentives, death tax relief, health care-related tax relief, and education-related tax relief. If enacted, this will be the largest tax relief since the Reagan tax cuts of the 1980s.

Americans are frustrated by the late arrival of Tax Freedom Day. They are worried about their future economic security. And they also want the opportunity to put their dollars to work supporting their families, not supporting the Government.

We owe it to the American taxpayer to work together to fix the system through fundamental tax reform. We can do this through turning Tax Freedom Day from a day of disappointment into a day finally worth celebrating.

I thank the Chair, and I yield the floor.

ADJOURNMENT UNTIL 9:30 A.M. TOMORROW

The PRESIDING OFFICER. Under the previous order, the Senate stands in adjournment until 9:30 a.m. tomorrow.

Thereupon, the Senate, at 7 p.m., adjourned until Wednesday, May 12, 1999, at 9:30 a.m.

NOMINATIONS

Executive nominations received by the Senate May 11, 1999:

STATE JUSTICE INSTITUTE

FLORENCE K. MURRAY, OF RHODE ISLAND, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE STATE JUSTICE INSTITUTE FOR A TERM EXPIRING SEPTEMBER 17, 2001. (REAPPOINTMENT)

OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

STUART E. WEISBERG, OF MARYLAND, TO BE A MEMBER OF THE OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION FOR A TERM EXPIRING APRIL 27, 2005. (REAPPOINTMENT)

FOREIGN SERVICE

THE FOLLOWING-NAMED PERSONS OF THE AGENCIES INDICATED FOR APPOINTMENT AS FOREIGN SERVICE OFFICERS OF THE CLASSES STATED, AND ALSO FOR THE OTHER APPOINTMENTS INDICATED HEREWITH:

FOR APPOINTMENT AS FOREIGN SERVICE OFFICERS OF CLASS ONE, CONSULAR OFFICERS AND SECRETARIES IN THE DIPLOMATIC SERVICE OF THE UNITED STATES OF AMERICA:

AGENCY FOR INTERNATIONAL DEVELOPMENT

JAY M. BERGMAN, OF VIRGINIA
ROBERT STEPHEN BRENT, OF FLORIDA
MARY ALICE KLEINJAN, OF THE DISTRICT OF COLUMBIA
PAUL E. WEISENFELD, OF THE DISTRICT OF COLUMBIA

FOR APPOINTMENT AS FOREIGN SERVICE OFFICERS OF CLASS TWO, CONSULAR OFFICERS AND SECRETARIES IN THE DIPLOMATIC SERVICE OF THE UNITED STATES OF AMERICA:

JOHN PATRICE GROARKE, OF THE DISTRICT OF COLUMBIA
TERRY LEE HARDT, OF TEXAS
CAROL HORNING, OF OHIO
ANA R. KLENICKI, OF VIRGINIA
EARLE G. LAWRENCE, OF MARYLAND
THOMAS H. STAAL, OF WISCONSIN

FOR APPOINTMENT AS FOREIGN SERVICE OFFICERS OF CLASS THREE, CONSULAR OFFICERS AND SECRETARIES IN THE DIPLOMATIC SERVICE OF THE UNITED STATES OF AMERICA:

JEFFREY W. ASHLEY, OF ILLINOIS
ROBERTA MARIE CAVITT, OF ALASKA
AZZA EL-ABD, OF TENNESSEE
HOLLY LYNN FERRETTE, OF NEW JERSEY
ERIN ELIZABETH KINDER, OF CALIFORNIA
SARAH-ANN LYNCH, OF THE DISTRICT OF COLUMBIA
KRISTINE SMATHERS, OF CALIFORNIA
ZDENEK LUDVIK SUDA, OF PENNSYLVANIA

DEPARTMENT OF STATE

KATHERINE DUFFY DUEHOLM, OF SOUTH CAROLINA

THE FOLLOWING-NAMED MEMBERS OF THE FOREIGN SERVICE OF THE DEPARTMENT OF COMMERCE, THE DEPARTMENT OF STATE AND THE UNITED STATES INFORMATION AGENCY TO BE CONSULAR OFFICERS AND/OR SECRETARIES IN THE DIPLOMATIC SERVICE OF THE UNITED STATES OF AMERICA, AS INDICATED:
CONSULAR OFFICERS AND SECRETARIES IN THE DIPLOMATIC SERVICE OF THE UNITED STATES OF AMERICA:

SUSAN K. ARCHER, OF VIRGINIA
ROBIN ELIZABETH BLUNT, OF INDIANA
CHARLES EDWARD BOULDIN, OF CALIFORNIA
WILLIAM HARVEY BOYLE, OF ARIZONA
C. LEE BURTON, JR., OF VIRGINIA
VALERIE L. BUSS, OF PENNSYLVANIA
CAROLE J. BUTLER, OF FLORIDA
LUCY M. CHANG, OF MARYLAND
BETTY ANNE COMPTON, OF VIRGINIA
RICHARD L. CORRELL, OF VIRGINIA
THERESE A. COSTIGAN, OF VIRGINIA
JAMES M. CUNNINGHAM, OF CALIFORNIA
JOHN J. DAIGLE, OF LOUISIANA
BRYAN D. EDWARDS, OF VIRGINIA
ELIZABETH M. GRAON, OF VIRGINIA
BRIAN M. GRIMM, OF PENNSYLVANIA
JENNIFER JEANNE HALL, OF ALABAMA
PATRICK N. HANISH, OF WASHINGTON
DAVID CHRISTOPHER HANSON, OF ALABAMA
CLIFFORD D. HEINZER, OF NEW JERSEY
CATHERINE A. HERRING, OF NEW JERSEY
CHRISTINA MARIA HUTH, OF VIRGINIA
THOMAS E. KELLY, OF FLORIDA
DAVID ANDREW KRZYWDA, OF VIRGINIA
HELEN GRACE LA FAVE, OF NEW HAMPSHIRE
LAURA G. LEVENTIS, OF SOUTH CAROLINA
THOMAS L. MAASS, OF VIRGINIA
RAFIK MANSOUR, OF CALIFORNIA
ROBERT LYND MCKAY, OF FLORIDA
JOHN HOLMES MONGAN, OF MASSACHUSETTS
KENDALL DUANE MOSS, OF TEXAS
THOMAS W. OHLSON, OF FLORIDA
DEMISTRA M. PAPPAS, OF NEW YORK
GWENDOLYN JILL PASCOE, OF NEW JERSEY
TERRYL A. PURVIS-SMITH, OF NEW JERSEY
JOHN WILLIAM RAINES, OF TENNESSEE
HEIDI NICOLE GOMEZ RAPALO, OF NEW JERSEY
CHARLENE L. ROBINSON, OF NEVADA
ALBERTO RODRIGUEZ, OF PUERTO RICO
KAREN M. RODRIGUEZ, OF PENNSYLVANIA
REBECCA A. ROSS, OF FLORIDA
AMY E. RUSSELL, OF NEW HAMPSHIRE
TRENT D. SCHERER, OF VIRGINIA
AMEER IBRAHIM SHALABY, OF MARYLAND
JOHN E. SIMMONS, OF CALIFORNIA
PATRICK I. SMELLER, OF HAWAII
COLLEEN F. STACK, OF CONNECTICUT
NICOLE D. THERIOT, OF ILLINOIS
ELIZABETH K. THOMPSON, OF WASHINGTON
ELLEN I. THOMPSON, OF VIRGINIA
RUPERT DACOSTA VAUGHAN, OF VIRGINIA
SUSAN C. WEBSTER, OF KENTUCKY
AMY RACHEL WENDT, OF THE DISTRICT OF COLUMBIA
DENNIS PEREN WILLIAMS, JR., OF NEW JERSEY
ELI THOMPSON WINKLER, OF NEW JERSEY
JULIAN T. WOLFE, OF MARYLAND
COREY D. WRIGHT, OF THE DISTRICT OF COLUMBIA
KAREN BETH ZARESKI, OF CALIFORNIA

THE FOLLOWING-NAMED CAREER MEMBER OF THE FOREIGN SERVICE OF THE DEPARTMENT OF STATE FOR PROMOTION IN THE SENIOR FOREIGN SERVICE AS INDICATED, EFFECTIVE DECEMBER 7, 1997:

CAREER MEMBER OF THE SENIOR FOREIGN SERVICE OF THE UNITED STATES OF AMERICA, CLASS OF MINISTER-COUNSELOR:

JAMES CURTIS STRUBLE, OF CALIFORNIA