

On yesterday, part of our problem in getting an agreement worked out was we didn't get the chance to even look at the amendments before the end of the day. But I am still hopeful we are going to be able to come up with something that would allow us to get an agreement and vitiate this cloture vote.

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.

THE GAS TAX

Mr. REID. Mr. President, before the majority leader leaves, I say respectfully that we appreciate his efforts to try to move legislation along. But I just want to make sure the record is clear. We were generous in offering the majority the opportunity to review our amendments. There is no requirement, of course, that we do so.

I also say to the leader that I think if we had started the marriage penalty legislation Monday or Tuesday of this week, we would be finished with it by now.

There may have been a lot of amendments offered, but the way we used to do things around here, we had lots and lots of amendments. In fact, there were a number of occasions when we had well over 100 amendments without any restriction of who offered them or what the subject matter was. And we completed the legislation.

I believe and predict if we go right to work on the marriage penalty legislation on the Tuesday when we return, we will complete it within 2 or 3 days, at the very most; maybe even in 2 days.

I think the majority leader should allow us—I say this not in a pejorative way; we don't need to be allowed in the true sense of the word—to have the Senate work its will the way we have done it for a couple hundred years. I think he would be surprised at how much legislation we could move.

Mr. LOTT. Mr. President, it is my hope that over the next week or early the next week, I will be able to propose a list of amendments. I suggest that would be kind of in the realm of what we can agree to.

We have been looking at these various amendments. Some of them are clearly not going to be acceptable, and they probably could be easily tabled. Even though they are not relevant, some of them are meritorious. Our concern is, they have not been considered by the appropriate committee, whether it is Finance, or Agriculture. We are hesitant to have a vote on these and try to get Members to vote against

them when, in fact, they may eventually want to be for them in a different forum.

I have an idea of how we might be able to work something out on this. I will have a suggestion on that before we come back a week from Tuesday.

Mr. REID. Mr. President, I say to my friend I very much appreciate that. But I remind the Senator that the underlying bill skipped the committee process and came directly to the floor. I believe we should do as much as we can in the committee process. But the bill before us didn't get a vote in committee.

Mr. LOTT. The marriage tax penalty bill was considered by the Finance Committee, and we had amendments, including an alternative that was offered and seriously considered. The Moynihan alternative amendment has a lot of credibility to it.

Mr. REID. I apologize to the Senator. Maybe he didn't understand me. I didn't speak properly. What I should have said is, the legislation we spent a lot of time on this week—namely, the gas tax proposal—avoided the committee process.

Mr. LOTT. You are right on that one, and it didn't pass either.

I yield the floor.

WORST TERRORIST ACT

Mr. HELMS. Mr. President, in December 1988, a few days before Christmas, a terrorist bomb exploded on Pan Am flight #103 over Scotland. 270 people died—murdered is the more fitting word—including 189 Americans. It was one of the worst terrorist attacks in history.

Next month, two Libyan suspects are scheduled to go on trial in the Netherlands for the bombing. These two Libyans are believed to have planted the bomb, but there is widespread belief that the Libyan government ordered the attack.

Though the United Nations has suspended sanctions on Libya since Qadhafi saw fit to turn over the two suspects in the Pan Am 103 bombing, Libya has by no means been restored to the status of a civilized nation. Libya is a rogue nation that has been an avowed enemy of the United States for three decades. ("The time has come for us to deal America a strong slap on its cool arrogant face," Qadhafi said in 1973—at the same time he "nationalized" all foreign oil concessions in his country. "Nationalized" in this instance is a dressed-up word for outright thievery.)

So it is Qadhafi's regime that stands accused of the deliberate murder of American servicemen in the 1986 La Belle discotheque bombing. The same regime whose top officials have been convicted, in absentia, by French courts for bombing a French jetliner, killing 171 people, including seven

Americans. The same regime that ordered the murder of 189 Americans on Pan Am Flight 103—Americans from 22 states: New York, New Jersey, Ohio, Pennsylvania, Connecticut, Vermont, Massachusetts, Michigan, Minnesota, Maryland, North Dakota, California, New Hampshire, Colorado, West Virginia, Texas, Florida, Virginia, Kansas, Arkansas, Rhode Island, and Washington D.C. Nearly half of America's states lost one or more residents to the Libyan terrorists in that 1988 bombing of Pan Am 103 over Scotland.

The mothers and fathers, husbands and wives, and all those children of the Pan Am 103 victims will never forget the horror but, unfortunately, the U.S. foreign policy establishment appears less concerned with that history, hence the recent U.S. decision to "review" the ban on American citizens' travel to Libya.

Mr. President, this resolution should remind the Administration of the heinous crimes committed by the Libyan regime. It identifies Libya's continued refusal to accept responsibility for its role in these acts. It calls on President Clinton to consult with Congress on policy toward Libya—consultations that would include disclosing United Nations documents containing assurances to the Qadhafi regime that it would not be destabilized as a result of the trial in The Hague.

Most importantly, this resolution would emphasize the Sense of the Senate that all U.S. restrictions on Libya, including the travel ban, should remain in place until all cases of Libyan terrorism against Americans have been resolved, and until the Libyan government cooperates in bringing the murderers to justice.

A clear signal is needed to Qadhafi, and, apparently, to the Clinton Administration—that the United States will not stand idly by when our citizens are murdered.

If and when Libya apologizes and begins to make amends to all Americans, then perhaps there can be talks. Not before.

THE NEED FOR FUNDAMENTAL TAX REFORM

Mr. GORTON. Every April, Americans are reintroduced to the beauty of Spring by blooming tulips, green lawns, and the 5.5 million word federal income tax code.

As every citizen wrestles with the complexity and incomprehensibility of the mammoth tax code to file his or her return by the April 15th (April 17th this year) annual deadline, there is virtually universal agreement that change is desperately needed. I believe that amending the tax code is not enough. I believe that we must scrap the entire tax code—it is too complicated, too burdensome, too unfair.

How complicated is the tax code? Here are some illustrative facts and

figures. The current federal income tax system was born in 1913 as a law under 100 pages in length. The original 1040 form covered two pages, front and back. This included instructions. Today, the 1040 form has 76 pages of instructions alone. The most basic tax form today, the EZ1040, has 33 pages of instructions.

The annotated tax code fills 14 volumes of some 11,700 pages, and it takes an additional 19 volumes totaling another almost 11,750 pages to contain the regulations governing the code. To implement the code, the Internal Revenue Service prints over 400 forms and more than 100 pamphlets with instructions on how to complete these forms.

We need to focus our attention in Congress on developing a new tax system, and we need the President to support changing the current tax code, instead of defending it from reform. Fundamental reform of the tax code is my number one tax priority and I believe a new federal tax system must be based on four principles: fairness, simplicity, uniformity and consistency.

My support for tax reform should not be interpreted as opposition to providing tax relief to American families and working individuals who are sending more of their paycheck to the federal government in taxes than at almost any point in our nation's history. I absolutely support allowing people to keep more of the money they earned, and am pleased that the budget resolution adopted by Congress allows for a responsible reduction in taxes of \$150 billion over the next 5 years, rather than the \$13 billion tax increase for next year that the Clinton-Gore Administration proposed in their budget. The budget plan will allow Congress to consider several tax relief measures that not only reduce the tax burden on Americans, but also make the tax code simpler and more fair.

Congress has already passed legislation to repeal the Social Security Earnings Limit that penalized working seniors one dollar of Social Security benefits for every \$3 they earn over the limit of \$17,000. Congress is engaged in a debate to eliminate the marriage tax penalty. Eliminating the estate, or death, tax is not only a priority of mine and many in Congress, it is a priority for small business owners and family farmers whose very existence is threatened by this disgraceful tax.

Americans deserve a tax code they can understand and predict. About the only thing Americans can predict about the current tax code is that every April they will likely be sending a big check off to Uncle Sam, and about the only thing they understand is that the IRS will find them if they do not. This must change and it is why I am working for a new tax system that is fair, simple, uniform and consistent. A new code based on these four principles will free Americans from

suffering through the forms and tax tables of April tax season, and allow them to enjoy the blossoms and sunshine of the April Spring season.

SOUTHEASTERN EUROPE: OBSERVATIONS AND OUTLOOK

Mr. VOINOVICH. Mr. President, when the bombing ceased, and Serbian military forces withdrew from the Kosovo province, most Americans believed that the end of the air war meant the end of the United States' involvement in the Balkans. Such a misconception is due primarily to the fact that the political and military situation in the Balkans, as well as U.S. foreign policy towards the region, remains largely unknown to the vast majority of Americans.

Because of my belief that the Balkan region is key to our strategic interests in Europe, earlier this year, I traveled to the Republic of Croatia, the Former Yugoslav Republic of Macedonia, Kosovo and Brussels, Belgium in order to examine the humanitarian, economic, political and security situation in Southeastern Europe. Today, I would like to take this opportunity to share some of my observations with my colleagues and the American people.

Before I proceed further, I would like to publicly thank U.S. Ambassador to Croatia, William Montgomery, U.S. Ambassador to Macedonia, Michael Einik, Chief of the U.S. Mission to Kosovo, Larry Rossin, U.S. Ambassador to NATO, Sandy Vershbow and U.S. Ambassador to the EU, Richard Morningstar. They are fine representatives of our nation, and they are doing an outstanding job to help bring peace and stability to this sensitive part of the world.

I would also like to thank our U.S. embassy staff in Croatia, Macedonia, the North Atlantic Treaty Organization (NATO) and the European Union (EU). In addition, I would like to thank the personnel who comprise the U.S. Mission in Kosovo, the Department of State, the Department of Defense, and the U.S. Army—especially Colonel Timothy Peterson, who accompanied me on this trip and also provided his valuable insight and expertise on the region.

I would further like to thank Senator FRED THOMPSON, my chairman on the Governmental Affairs Committee, for giving me the opportunity and the Committee authorization to take this trip.

Finally, I would like to thank our men and women in uniform who provided such invaluable assistance during my travels in the region. They have my gratitude, and I believe the gratitude of our nation should go out to our peacekeeping force in Kosovo. We have a tremendous team working on our behalf in the region, and all Americans should be proud of their tireless efforts

to help promote peace and protect the interests of the United States in southeastern Europe.

Mr. President, one of the more encouraging developments I observed in my trip to the Balkans was a new positive spirit that seems to be emerging in a number of nations in the region.

In my visit to Croatia, I had the opportunity to meet with the newly-elected president of Croatia, Stipe Mesic.

President Mesic is a bright, engaging, well-spoken gentleman with a tremendous understanding of the varied and complex issues facing his country. More importantly, he has a clear concept—supported by his electorate—of the direction his country should take for the future.

President Mesic is pleased that the region finally seems to have abandoned the two terrible ideas that have caused so much bloodshed over the last decade—the dream of a “Greater Serbia” and the dream of a “Greater Croatia.” In an indication of his commitment to ending these disastrous notions, he expressed to me his support for sending individuals responsible for war crimes that have taken place over the last decade to the International Criminal Tribunal for prosecution.

He is also committed to fully returning to Croatia those refugees who were displaced after conflict swept the nation in the 1990's. He understands that a functional economy, the establishment of private property rights and the rule of law are key to the return of these refugees.

President Mesic appeared to understand that the future of southeastern Europe is linked to minority rights and that redrawing international boundaries along ethnic lines is fundamentally unworkable—we need only witness the ongoing debacle in Bosnia for such an example. With this realization on the need to consider minority rights, he plans on appealing to the best instincts in his people to put aside ethnic hatred, so that they and their nation may move ahead. He has stated that he looks forward to serving as the President of all of the Croatian people, regardless of their ethnicity. If lines are not going to be redrawn, then a major hurdle to domestic peace in Croatia will have been removed.

It is my understanding that Prime Minister Racan, who I did not have the opportunity to meet since he was out of the country during my visit, seems committed to these principles as well. I'm also encouraged that Parliamentary President Zlatko Tomcic, Deputy Parliamentary President Zdravko Tomac, Serbian Member of Parliament Milan Djukic and Serbian Democratic Forum President Veljko Dzakula—all of whom I met in Croatia—appear to be supportive.

I was also pleased to meet with Macedonia's President Boris Trajkovski,