

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