

## REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. JEFFORDS, from the Committee on Labor and Human Resources, with an amendment in the nature of a substitute:

S. 2213. A bill to allow all States to participate in activities under the Education Flexibility Partnership Demonstration Act (Rept. No. 105-327).

By Mr. MURKOWSKI, from the Committee on Energy and Natural Resources, with an amendment:

S. 1718. A bill to amend the Weir Farm National Historic Site Establishment Act of 1990 to authorize the acquisition of additional acreage for the historic site to permit the development of visitor and administrative facilities and to authorize the appropriation of additional amounts for the acquisition of real and personal property (Rept. No. 105-328).

By Mr. MURKOWSKI, from the Committee on Energy and Natural Resources, with an amendment in the nature of a substitute and an amendment to the title:

S. 1719. A bill to direct the Secretary of Agriculture and the Secretary of the Interior to exchange land and other assets with Big Sky Lumber Co (Rept. No. 105-329).

By Mr. MURKOWSKI, from the Committee on Energy and Natural Resources, with an amendment:

S. 2106. A bill to expand the boundaries of Arches National Park, Utah, to include portions of certain drainages that are under the jurisdiction of the Bureau of Land Management, and to include a portion of Fish Seep Draw owned by the State of Utah, and for other purposes (Rept. No. 105-330).

By Mr. MURKOWSKI, from the Committee on Energy and Natural Resources, without amendment:

H.R. 3830. A bill to provide for the exchange of certain lands within the State of Utah (Rept. No. 105-331).

By Mr. CHAFEE, from the Committee on Environment and Public Works, without amendment:

S. 2364. A bill to reauthorize and make reforms to programs authorized by the Public Works and Economic Development Act of 1965 (Rept. No. 105-332).

By Mr. HELMS, from the Committee on Foreign Relations, without amendment:

S. 2463. An original bill to provide authorities with respect to the transfer of excess defense articles and the transfer of naval vessels under the Foreign Assistance Act of 1961 and the Arms Export Control Act, and for other purposes (Rept. No. 105-333).

## INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. HELMS:

S. 2463. An original bill to provide authorities with respect to the transfer of excess defense articles and the transfer of naval vessels under the Foreign Assistance Act of 1961 and the Arms Export Control Act, and for other purposes; from the Committee on Foreign Relations; placed on the calendar.

By Mr. DASCHLE (for Mr. HOLLINGS):

S. 2464. A bill to direct the Secretary of the Interior to make corrections to certain maps relating to the Coastal Barrier Resources System; to the Committee on Commerce, Science, and Transportation.

By Mr. SARBANES (for himself and Ms. MIKULSKI):

S. 2465. A bill to amend the National Trails System Act to designate the route of the War of 1812 British invasion of Maryland and Washington, District of Columbia, and the route of the American defense, for study for potential addition to the national trails system; to the Committee on Energy and Natural Resources.

By Mr. COCHRAN (for himself and Mr. LOTT):

S. 2466. A bill to authorize the minting and issuance of a commemorative coin in honor of the founding of Biloxi, Mississippi; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. HARKIN (for himself and Mr. JOHNSON):

S. 2467. A bill to amend the Internal Revenue Code of 1986 to increase the years for carryback of net operating losses for certain farm losses; to the Committee on Finance.

By Mr. GRAHAM (for himself and Mr. MACK):

S. 2468. A bill to designate the Biscayne National Park visitor center as the Dante Fascell Visitor Center at Biscayne National Park; to the Committee on Energy and Natural Resources.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. SARBANES (for himself and Ms. MIKULSKI):

S. 2465. A bill to amend the National Trails System Act to designate the route of the War of 1812 British invasion of Maryland and Washington, District of Columbia, and the route of the American defense, for study for potential addition to the national trails system; to the Committee on Energy and Natural Resources.

## STAR-SPANGLED BANNER NATIONAL HISTORIC TRAIL STUDY ACT OF 1998

Mr. SARBANES. Mr. President, today I am introducing legislation to help commemorate and preserve significant sites associated with America's Second War of Independence, the War of 1812. My legislation, entitled "The Star-Spangled Banner National Historic Trail Study Act of 1998," directs the Secretary of the Interior to initiate a study to assess the feasibility and desirability of designating the route of the British invasion of Washington, D.C. and their subsequent defeat at Baltimore, Maryland, as a National Historic Trail.

Since the passage of the National Trail Systems Act of 1968, the National Park Service has recognized historically significant routes of exploration, migration and military action through its National Historic Trails Program. Routes such as the Juan Bautista de Anza, Lewis and Clark, Pony Express and Selma to Montgomery National Historic Trails cross our country and represent important episodes of our nation's history, episodes which were influential in shaping the very future of this country. It is my view that the inclusion of the Star-Spangled Banner Trail will give long overdue recognition to another of these important events.

The War of 1812, and the Chesapeake Campaign in particular, mark a turning point in the development of the

United States. Faced with the possibility of losing the independence for which they struggled so valiantly, the citizens of this country were forced to assert themselves on an international level.

From the period of the arrival of the British forces at Benedict, in Charles County, Maryland, on August 18, 1814, to the American victory at Fort McHenry in Baltimore, on September 14, 1814, the war took a dramatic turn. The American forces, largely comprised of Maryland's citizens, were able to slow the British advance through the state and successfully defended Baltimore, leading to the retreat of the British.

The sites along this trail mark some of the most historically important events of the War of 1812. It begins with the only combined naval and land attack on the United States, originating at Benedict, Maryland and continuing on to the nation's capital, Washington, D.C. It follows the defeat of the Americans at the Battle of Bladensburg, the evacuation of the United States Government, the burning of the nation's capital, including the White House and the Capitol Building, the battle at North Point and the bombardment of Fort McHenry, site of the composition of our National Anthem, the Star-Spangled Banner, and the ultimate defeat of the British.

The route will also serve to bring awareness to several lesser known, but equally important sites of the war, including St. Leonard's Creek in Calvert County, where two American vessels scuttled by the British have recently been found, Brookeville, Maryland, which served as the nation's capital for one day, and Todd's Inheritance, the signal station for the American defenders at Fort McHenry. These sites, and many like them, will only enrich the story told along the trail. Additionally, the attention given to these sites should prove beneficial in terms of efforts to preserve and restore them.

Mr. President, the designation of the route of the British invasion of Washington and American defense of Baltimore as a National Historic Trail will serve as a reminder of the importance of the concept of liberty to all who experience the Star-Spangled Banner Trail. It will also give long overdue recognition to those patriots whose determination to stand firm against enemy invasion and bombardment preserved this liberty for future generations of Americans.

By Mr. HARKIN (for himself and Mr. JOHNSON):

S. 2467. A bill to amend the Internal Revenue Code of 1986 to increase the years for carryback of net operating losses for certain farm losses; to the Committee on Finance.

## TAX LEGISLATION

Mr. HARKIN. Mr. President, today I am introducing legislation for myself and Senator JOHNSON providing farmers with the opinion of receiving a refund from taxes paid in the past 10

years for their current operating losses. Congressman JOHN TANNER of Tennessee is introducing an identical measure in the House.

Farmers are suffering huge losses through no fault of their own. No other business has less control of the price they can receive for what they produce. Farmers cannot control the world's weather or the World economy. But, those factors determine the price of corn, soybeans and wheat. The Freedom to Farm bill passed in 1997 sharply reduced the farmer's safety net. And, now, farm prices are crashing to levels not seen in decades, to levels never seen before if we adjust for inflation. Many farmers are going to have a very difficult time being able to acquire the funds needed to plant their crops in the coming year or maintain their annual operations. Many farmers could lose the farms that have been in their families for generations. And, the economic difficulty is far broader. It is already having a terrible ripple effect on the economies of rural areas. Layoffs are starting to occur at agricultural equipment manufacturers and in stores in small towns. But, we are just at the beginning stages of what could become a very severe downturn in rural America.

A number of Senators and I are proposing a series of modifications in agricultural programs to help alleviate the problem. But, I believe the Congress should also pass a provision broadening existing law allowing farmers to recover taxes paid in the past to cover their net operating losses.

Under existing law, businesses including farmers can be reimbursed for their business losses by receiving a rebate for taxes paid in the prior 2 years, 3 years in cases where there was a natural disaster. Now we are facing a large economic disaster that can really sink rural America.

There are widely supported proposals to allow farmers to invest some of their profits for up to 5 years without being taxed till the money is used in poor years, effectively a type of income averaging. That is fine. But, what is more desperately needed at this time is more immediate assistance.

I propose that family farmers be allowed the option to get a rebate from the taxes that they paid over the past 10 years covering up to \$200,000 in operating losses rather than the two years allowed under current law. Many farmers cannot receive a rebate for their operating losses because they were not able to make any taxable profits in the last few years. The benefit would only go to farmers whose families are actively engaged in farming and whose business activity is mostly farming. The amount of the rebate would be dependent on the amount of the loss and the tax rate paid by the farmer for the paid taxes that are being restored.

The provision would cover losses occurring in 1998 or 1999. If the measure passed this year, farmers would be able to calculate their loss early next year

and quickly receive a rebate from the IRS for the taxes paid in earlier years.

This proposal provides a significant amount of relief when it is needed early next year. It will help many farmers acquire some of the funds they need to plant.

Current law already allows a few taxpayers in certain circumstances to go back and recover taxes that they paid for 10 years. I believe that it should be broadened to cover farmers in this difficult time. In fact, there is a precedent in the 1997 Taxpayer Relief Act in which Amtrak was allowed to use net operating losses of their predecessor railroads from over 25 years in the past.

I urge that when the Congress considers a tax bill, this provision be considered and passed.

#### ADDITIONAL COSPONSORS

S. 375

At the request of Mr. MCCAIN, the name of the Senator from Louisiana (Ms. LANDRIEU) was added as a cosponsor of S. 375, a bill to amend title II of the Social Security Act to restore the link between the maximum amount of earnings by blind individuals permitted without demonstrating ability to engage in substantial gainful activity and the exempt amount permitted in determining excess earnings under the earnings test.

S. 1351

At the request of Mr. BURNS, the name of the Senator from Minnesota (Mr. GRAMS) was added as a cosponsor of S. 1351, a bill to amend the Sikes Act to establish a mechanism by which outdoor recreation programs on military installations will be accessible to disabled veterans, military dependents with disabilities, and other persons with disabilities.

S. 1362

At the request of Mr. GRASSLEY, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 1362, A bill to promote the use of universal product members on claims forms used for reimbursement under the medicare program.

S. 1480

At the request of Ms. SNOWE, the name of the Senator from Virginia (Mr. ROBB) was added as a cosponsor of S. 1480, a bill to authorize appropriations for the National Oceanic and Atmospheric Administration to conduct research, monitoring, education and management activities for the eradication and control of harmful algal blooms, including blooms of *Pfiesteria piscicida* and other aquatic toxins.

S. 1504

At the request of Mr. HARKIN, his name was added as a cosponsor of S. 1504, a bill to adjust the immigration status of certain Haitian nationals who were provided refuge in the United States.

S. 1868

At the request of Mr. NICKLES, the name of the Senator from Louisiana

(Mr. BREAU) was added as a cosponsor of S. 1868, a bill to express United States foreign policy with respect to, and to strengthen United States advocacy on behalf of, individuals persecuted for their faith worldwide; to authorize United States actions in response to religious persecution worldwide; to establish an Ambassador at Large on International Religious Freedom within the Department of State, a Commission on International Religious Persecution, and a Special Adviser on International Religious Freedom within the National Security Council; and for other purposes.

S. 1981

At the request of Mr. HUTCHINSON, the names of the Senator from Washington (Mr. GORTON), the Senator from Arizona (Mr. KYL), and the Senator from Utah (Mr. HATCH) were added as cosponsors of S. 1981, a bill to preserve the balance of rights between employers, employees, and labor organizations which is fundamental to our system of collective bargaining while preserving the rights of workers to organize, or otherwise engage in concerted activities protected under the National Labor Relations Act.

S. 2145

At the request of Mr. SHELBY, the name of the Senator from Nevada (Mr. BRYAN) was added as a cosponsor of S. 2145, a bill to modernize the requirements under the National Manufactured Housing Construction and Safety Standards Act of 1974 and to establish a balanced consensus process for the development, revision, and interpretation of Federal construction and safety standards for manufactured homes.

S. 2190

At the request of Mr. KENNEDY, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 2190, a bill to authorize qualified organizations to provide technical assistance and capacity building services to microenterprise development organizations and programs and to disadvantaged entrepreneurs using funds from the Community Development Financial Institutions Fund, and for other purposes.

S. 2202

At the request of Mr. AKAKA, the names of the Senator from Illinois (Mr. DURBIN) and the Senator from Kentucky (Mr. MCCONNELL) were added as cosponsors of S. 2202, a bill to amend the Animal Welfare Act to ensure that all dogs and cats used by research facilities are obtained legally.

S. 2205

At the request of Mr. DORGAN, the names of the Senator from Nebraska (Mr. HAGEL), the Senator from South Dakota (Mr. JOHNSON), the Senator from Colorado (Mr. CAMPBELL), the Senator from Nevada (Mr. REID), and the Senator from Idaho (Mr. CRAIG) were added as cosponsors of S. 2205, a bill to require the Secretary of the Treasury to mint coins in commemoration of the bicentennial of the Lewis &