Mr. President, I see nobody else seeking recognition, so I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

WASHINGTON NATIONAL AIRPORT

Mr. ROBB. Mr. President, I rise today to note my opposition to the effort to overshadow the name of our first President, which graces the airport that serves as the gateway to the city bearing his name.

Washington National Airport is located in the Commonwealth of Virginia, the birthplace of George Washington. It lies adjacent to the city of Alexandria, the hometown of George Washington.

The people of Alexandria are proud to live in George Washington's city and have asked this Congress not to displace Washington's name on the airport.

In fact, the original airport terminal, whose facade reflects the design of Mount Vernon's portico, was preserved when the airport was recently renovated.

The people of Arlington County, the local municipality that surrounds Washington National Airport, have expressed their strong opposition as well.

The Greater Washington Board of Trade, as well as local businesses that would be harmed by this bill, oppose the legislation that has been offered.

In 1986, Mr. President, legislation was approved by the U.S. Congress transferring the operation of Washington National Airport from the Federal Government to the Metropolitan Airports Authority.

The Airports Authority is a nonfederal entity established by interstate compact between the District of Columbia and the Commonwealth of Virginia.

President Ronald Reagan, who championed State and local control, rather than Federal control, whenever and wherever it was appropriate, was the President who signed that legislation.

Former Virginia Governor Linwood Holton, a Republican and the chairman of the Airports Authority, said, ''Unilateral action by the Congress to take the drastic action of changing the name of the airport is inconsistent with both the spirit and the intent of the transfer.''

It is highly ironic that this Congress is attempting to impose its Federal will on local governments, a State/local airports authority, and the local business community, in the name of Ronald Reagan, whose career and legacy centers on his deep commitment to limiting the reach of the Federal Government.

Mr. President, creating a controversy that is contrary to his legacy does not honor Ronald Reagan.

Like the vast majority of Americans, I have long admired President Reagan's personal courage, his strong convictions, his infectious spirit, and his leadership of our Nation and the international community.

There are many appropriate ways to honor the name and the legacy of this great American.

On May 5, we will dedicate the Ronald Reagan Building and International Trade Center in downtown Washington. It is the largest Federal building ever built in Washington, DC. Among all Federal buildings throughout the entire Nation, only the Pentagon is larger.

In addition, Congress has appropriately named the next aircraft carrier after President Reagan in a resolution I heartily supported and was pleased to cosponsor.

The U.S.S. *Ronald Reagan* will be a magnificent and, indeed, a fitting tribute to a Commander in Chief who stood for U.S. military strength throughout our world.

There will undoubtedly be many more opportunities to honor Ronald Reagan and his legacy—and, indeed, jurisdictions where it might be particularly appropriate, such as California or Illinois, might choose to put his name on an airport.

But overshadowing the name of our first President, ignoring the expressed views of local governments and their people, as well as the local business community, interfering in operations of an airport, that because of a bill signed by Ronald Reagan is no longer truly Federal, is not the way to do it.

Mr. President, in summary, there are many appropriate ways to honor the name and the legacy of Ronald Reagan. Renaming Washington National Airport is not one of them.

So I ask my colleagues to oppose this legislation, not out of disrespect for the man, but as a symbol of respect for the principles for which he has lived. It may be that after appropriate consultation with the local jurisdictions directly involved, and indeed with the President and particularly Mrs. Reagan, whose views on this particular matter have not been publicly ascertained, that some action regarding Washington National Airport would be in order. But to move forward without that consideration would detract from the honor intended, as well as the very appropriate and fitting ceremonies planned for May 5.

TIME TO TACKLE UNFAIR TAXES

Mr. KYL. Mr. President, there are a lot of things wrong with our nation's Tax Code, but two things in the code that have always struck me as particularly egregious are the steep taxes imposed on people when they get married and when they die. While it will probably take some time to build the kind of public consensus that will be necessary to overhaul the Tax Code in its entirety, there is broad public support for us to do something in the short term about these taxes—the notorious marriage penalty and the death tax—and in the process take two meaningful steps closer to a tax system that is simpler and more fair.

Mr. President, what rationale can there possibly be for imposing a marriage penalty? All of us say we are concerned that families do not have enough to make ends meet—that they do not have enough to pay for child care, college, or to buy their own homes. Yet we tolerate a system that overtaxes families. According to Tax Foundation estimates, the average American family pays almost 40 percent of its income in taxes to federal, state, and local governments. To put it another way, in families where both parents work, one of the parents is nearly working full time just to pay the family's tax bill. It is no wonder, then, that parents do not have enough to make ends meet when government is taking that much. It is just not right.

The marriage penalty alone is estimated to cost the average couple an extra $1,400 a year. About 21 million American couples are affected, and the cost is particularly high for the working poor. Two-earner families making less than $20,000 often must devote a full eight percent of their income to pay the marriage penalty. The highest percentage of couples hit by the marriage penalty earns between $20,000 and $30,000 per year.

Think what these families could do with an extra $1,400 in their pockets. They could pay for three to four months of day care if they choose to send a child outside the home—or make it easier for one parent to stay at home to take care of the children, if that is what they decide is best for them. They could make four to five payments on their car or minivan. They could pay their utility bill for nine months.

A constituent of mine from Tucson, Arizona put it this way: ''We need your help as young married middle class Americans to plan our family's future. We need help to plan our retirement, our children's education, our dignity. Please help get rid of the marriage tax.''

Mr. President, this constituent is simply asking that a young family be able to keep more of what it earns. Taxing marriage is wrong. It is bad social policy and bad economic policy. We ought to do away with it this year. And with that in mind, I have joined Senators FAIRCLOTH and HUTCHISON and 35 of our colleagues who have cosponsored S. 1285, the Marriage Tax Elimination Act. A similar bill on the House side, H.R. 2456, has 233 cosponsors. Given the broad support the initiative enjoys in both chambers—and around the country—I think we stand a good chance of getting this done this year. We should.

The death tax is just as wrong, and we ought to do something about it, too. It is wrong to make grieving families face the funeral director and the tax collector in the same week. And it is wrong to break up family-owned businesses just to extract an additional tax from someone one last time before he or she is laid to rest.

The death tax imposes a heavy toll on families, as well as the communities in which they live. Maybe that is why 15 states have repealed their state death taxes since 1980.

Mr. President, in its January 12 edition, the Wall Street Journal carried a story about the impending sale of America's largest African-American newspaper chain, Sengstacke Enterprises, Inc. The chain's pioneering leader, James Sengstacke, passed away last May, and the chain is now faced with the daunting task of raising enough cash to pay the estate tax—something that is more commonly known as the death tax.

I do not know the Sengstacke family, but their story is compelling, and I hope our colleagues will listen closely as I read a few lines from the Journal's report. The article begins by noting that the newspaper chain is comprised of the daily Chicago Defender and three weeklies—the New Pittsburgh Courier, the Tri-State Defender, and the Michigan Chronicle. And then it goes on with the extraordinary story of the family business:

> Founded by Robert Sengstacke Abbott in 1905, the Chicago Defender helped ignite the Great Migration—the move of tens of thousands of Southern black sharecroppers northward to Chicago and other cities. When Mr. Abbott's nephew, John Sengstacke, took over in 1940, the Defender grew from a weekly to a daily, printing stories that challenged discrimination on nearly every front, from the U.S. Army to the baseball field.
>
> Mr. Sengstacke was instrumental in persuading Brooklyn Dodgers owner Branch Rickey to hire baseball's first black player, Jackie Robinson. For several decades, the Defender was viewed as the most important training ground for aspiring black journalists.

Mr. President, the tragedy is that the death tax may force the Sengstacke family to part with this treasured piece of their heritage—a family-owned company that has, among other things, worked hard to try to stamp out the scourge of discrimination around the country. Contemplating the thought of the chain being taken over by outsiders, the founder's grandniece, Myiti Sengstacke, said, ''No one—black or white—is going to understand and cherish the vision my uncle had for starting the company other than someone in his family.''

Other families around the country have similar stories to tell. Here is what a good friend and constituent of mine wrote in a letter to me last year:

> Since my father died, our lives have been a nightmare of lawyers and trust companies with the common theme, ''you have to protect the family business.'' It was hard enough trying to recuperate after my father's long illness, and then adjusting to the reality he was gone.

This family in Arizona built up a printing business from just one employee 39 years ago to over 200 employees today. The founder—the family patriarch—was one of the most generous people I have ever met. He gave to just about every charitable cause in our community, and he made our community a much better place in the process.

Mr. President, hard work and thrift, creating jobs, and contributing to the community are among the last things we ought to penalize. And so I sponsored the Family Heritage Preservation Act, S. 75, to repeal the cruel death tax. Twenty-nine of our colleagues have joined me as cosponsors of that measure, and the companion House bill, which was introduced by Congressman CHRIS COX, has 166 cosponsors. A recent poll commissioned by the seniors group, 60 Plus, found that fully 77 percent of Americans are supportive of death-tax repeal.

We took some important steps in the direction of death-tax relief last year when we approved a phased increase in the unified credit and new protections for a limited number of family-owned businesses. Unfortunately, the ''family-business carve-out'' made what is arguably the most complex portion of the Tax Code even more complicated. Here is what representatives of small businesses told the House Ways and Means Committee on January 28.

The National Federation of Independent Business told the committee that even though the 1997 Taxpayer Relief Act gave small-business owners some relief from the unfair death tax, small-business owners should not be paying this tax at all. Jack Faris, the President of NFIB, said that the organization continues to fight for complete elimination of this onerous tax.

The Small Business Council of America described last year's changes this way. ''The new Qualified Family-Owned Business Interest Exclusion is now the most complex provision in the Tax Code. At best, it will help less than five percent of family businesses facing sale or liquidation from the death tax.''

These sentiments are consistent with the message we heard from delegates to the 1995 White House Conference on Small Business, who placed death-tax repeal fourth among their 60 recommendations to Congress and the President. And with good reason. The death tax is gradually destroying family enterprise, first by slowing business growth, then by forcing companies to restructure through mergers or sales.

According to the Heritage Foundation, repeal of the death tax would free capital resources for more productive investment, leading to an average of $11 billion per year in extra output, an average of 145,000 additional jobs created, and personal income rising an average of $8 billion per year above current projections. So not only would death-tax repeal be good for families, it would help the economy as well.

Mr. President, repealing the marriage penalty and the death tax should be among our top priorities this year. Together, these two steps will get us closer to the kind of Tax Code we all say we want—one that is fairer, flatter, and simpler. Let us do this for America's families.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business Friday, January 30, 1998, the Federal debt stood at $5,490,064,235,079.64 (Five trillion, four hundred ninety billion, sixty-four million, two hundred thirty-five thousand, seventy-nine dollars and sixty-four cents).

One year ago, January 30, 1997, the Federal debt stood at $5,315,796,000,000 (Five trillion, three hundred fifteen billion, seven hundred ninety-six million).

Twenty-five years ago, January 30, 1973, the Federal debt stood at $450,068,000,000 (Four hundred fifty billion, sixty-eight million) which reflects a debt increase of over $5 trillion—$5,039,996,235,079.64 (Five trillion, thirty-nine billion, nine hundred ninety-six million, two hundred thirty-five thousand, seventy-nine dollars and sixty-four cents) during the past 25 years.

SECRETARY JAMES R. SCHLESINGER'S STATEMENT BEFORE THE SENATE COMMITTEE ON ARMED SERVICES ON THE REPORT AND RECOMMENDATIONS OF THE NATIONAL DEFENSE PANEL

Mr. THURMOND. Mr. President, I would like to take a few moments to address the comments made by James R. Schlesinger, the former Secretary of Defense, Secretary of Energy, and Director of the Central Intelligence Agency, in his appearance last week before the Committee on Armed Services. The purpose of the hearing was to review the Quadrennial Defense Review of the Department of Defense, and the report of the National Defense Panel, in order to determine what measures are necessary to ensure our national security establishment is able to meet the threats of today and tomorrow.

The testimony provided by Secretary Schlesinger was very sobering in that he provided the Committee with a clear picture of the crisis we are facing due to the imbalance between our foreign policy commitments and the diminished capabilities of our Armed Forces. In his own words, ''By early in the next century, at the latest, we shall be obligated to spend far greater sums on procurement. Alternatively, we can watch the force structure itself age and erode—until it will no longer be capable of sustaining the ambitious foreign policy that we have embraced.''

Mr. President, it is unfortunate that the entire Senate was not able to attend last week's hearing and discuss the problems outlined by Secretary Schlesinger. I believe it is important, especially at a time when the U.S. military may once again be called upon