affair for the those who are intimidated by IRS tax forms, and who is not? There is a special form, called Form 1040X, which comes with its own special instructions, that is used for making corrections to a previously filed tax return. Getting one of these forms usually requires a trip to the post office or library. This form is much different than the normal Form 1040. Filling it out requires time and effort in reading and understanding the instructions. In essence, the taxpayer must recompute his or her tax after including the deduction for the health care insurance. This can be complicated and confusing.

As all of my colleagues know, many taxpayers do not even bother to fill out their own tax returns. They have concluded that our tax system is so complex and intimidating that they pay professionals to prepare their returns for them. These taxpayers face an additional burden beyond the hassle of having to go find a Form 1040X and learning how to fill it in. They must go back to their tax preparer and have him or her file the amended return. This means additional cost.

And, frankly, the processing of amended returns is not free for the IRS either. It just seems sensible to me that Congress get this legislation passed in a timely fashion.

Not only does H.R. 831 take care of the deduction for 1994, it also makes the deduction permanent at 30 percent. This is an important feature of the bill and positive move toward better tax policy. I have long been troubled by Congress' tendency toward making certain tax provisions temporary. Temporary tax provisions make for poor tax policy, plain and simple. They also increase taxpayer cynicism for Congress. By making the deduction permanent, H.R. 831 will increase taxpayers' confidence in our tax system and assist them in planning.

I am also glad to see that the Finance Committee was able to increase the percentage of the deduction from 25 to 30 percent. However, we must not forget that our ultimate goal for this deduction should be to increase it to 100 percent. This is a matter of fairness, Mr. President. The fact of the matter is that our tax system discriminates against the self-employed, in that individuals who work for corporations as employees are allowed to totally exclude 100 percent of their employer-provided health insurance. This is equivalent to a 100-percent deduction. Why should a worker who takes risks by creating a business and working for himself or herself be penalized by only being able to deduct a portion of his or her health care expenses? Our tax code should encourage entrepreneurship, not discourage it. So, I hope we can increase the percentage of deductibility up to 100 percent later this year.

Mr. President, I am most pleased that the majority leader was able to gain a unanimous-consent agreement to consider this bill in an expedited manner and to keep it clean of all amendments. This shows that my colleagues agree that, in the midst of many important issues, enacting this bill as soon as possible to avoid extra time, hassle, and expense for these taxpayers, stands out as the most important priority today. I congratulate Senator DOLE for his leadership and all of my colleagues for their bipartisanship and forbearance in attempting to amend this bill.

I especially want to thank those Senators who have expressed major reservations with the revenue offsets contained in the bill for agreeing to the unanimous-consent agreement. Like most bills considered by Congress, this one is far from perfect. H.R. 831 includes some particularly interesting, though controversial, provisions that have been included to offset the revenue loss associated with extending and making permanent the deduction for health insurance expenses.

Indeed, I have my own concerns about two of these provisions. First, I am not pleased with the portion of the bill that retroactively repeals section 1071 of the Internal Revenue Code, dealing with minority tax certificates for the sale of broadcast or cable facilities. I recognize that many of our colleagues believe that this provision represented an unwarranted tax benefit, or even a huge loophole, that needed to be retroactively closed. However, by setting the effective date of the repeal of section 1071 to a date prior to the date of enactment of this bill, we will cause a handful of taxpayers who had consummated or nearly consummated transactions in full reliance on the law to suffer financial setbacks. I do not believe that this is fair. Nevertheless, Mr. President, because the greater need of immediately taking care of the long-promised health insurance deduction for millions of self-employed taxpayers outweighs the fairness concern for a handful of taxpayers, I did not attempt to change this bill in the Finance Committee.

I am also less than satisfied that the provisions dealing with taxing those who renounce their U.S. citizenship are the best that we could do. The Finance Subcommittee on Taxation held a hearing on this issue this week, and we heard a great deal of concern from the witnesses that this provision should be changed to ensure fairness and consistency with sound tax policy. Again, because of the necessity of moving this bill toward final passage in the fastest possible manner, I have withheld from offering any amendments to improve this provision. As this bill goes to conference with the House, I would urge the conferees to see if improvements can be made, so long as those improvements do not delay enactment of the bill.

In conclusion, Mr. President, I again want to thank the leaders and our colleagues for showing a great deal of leadership and restraint in bringing this matter to the floor under an agreement that lets us move this bill quickly. This is what our constituents want and this is what makes the most sense from a tax policy point of view.

INDIAN SOCIAL SERVICES BLOCK GRANTS

Mr. BAUCUS. Mr. President, S. 285 would bring some fairness to our Federal social services program by setting aside 3 percent of the Federal title 20 social services block grant funds to be used solely by native American tribes and tribal organizations. This change would provide tribes with a badly needed $84 million annually for social services; including special education, rehabilitation, aid to disadvantaged children, legal support, and developmental disabilities.

Mr. President, this change must be made. There is ample evidence that many States are not treating native Americans fairly when allocating title 20 funds. A recent report by the inspector general of the Department of Health and Human Services found unfair treatment of native Americans by the States to be pervasive, with 15 of the 24 States with large native American populations allocating no title 20 funds to tribes from 1989 to 1993.

Why have native Americans been denied funds that we have appropriated? In part, this is because the Federal Government gives all title 20 funds directly to State governments instead of awarding part of the funds to tribes. Moreover, States are neither required nor encouraged to share funds with tribes as a condition of receiving title 20 funding. This is one case where ''giving money to the States'' adds another step of bureaucracy.

There are few places in America where the need for social services is greater then in Indian country. Yet these needs are obviously not being met. The tribal counsels of the Crow, Northern Cheyenne, Fort Peck, Fort Belknap, Rocky Boy, Blackfeet, and Flathead Indian Reservations in Montana have expressed their frustrations to me. We have a trust responsibility to see that the needs of our first Americans are met; that the men, women, and children living too often in poverty on Indian reservations are given an opportunity to help themselves.

In recent years, Federal funding for tribes has fallen significantly. In 1993, 471 of the 542 federally recognized tribes received no child welfare funding under title IV–B because the eligibility criteria and award formulas effectively exclude many tribes. Furthermore, although the Bureau of Indian Affairs in the Department of the Interior provides the largest amount of Federal funding for tribal child welfare services, the Indian Child Welfare Act, for example, does not assign to any Federal agency the responsibility for assuring State compliance with its requirements.

It is time to change our policy and provide direct funding to tribes under title 20.

RECOGNITION OF GLENN T. CARBERRY, NORWICH CITIZEN OF THE YEAR

Mr. DODD. Mr. President, I rise to extend my warm congratulations to attorney Glenn T. Carberry, of Norwich, CT, who was recently named Citizen of the Year by the Eastern Connecticut Chamber of Commerce.

A long-time community and political activist in Norwich, Glenn has served as vice chairman and economic development chairman of the chamber, fundraising chairman of the American Cancer Society, and director of the Norwich Lion's Club. Glenn, managing partner of the New London law firm Tobin, Levin, Carberry & O'Malley, has also served on numerous civic committees and boards, including the Mohegan Park Advisory Committee, the Eastern Connecticut Housing Opportunities Commission, and the United Community Services Commission.

The best example of Glenn's commitment to the community was his leadership of a successful community-wide effort to bring the minor league Albany Yankees to Norwich. As an avid baseball fan, Glenn studied the history of minor league baseball and envisioned enormous potential for a new Connecticut team. For months, he worked tirelessly to turn his dream into reality. Securing permits and garnering financial support from State and community leaders, Glenn was the key to the project's success. The team, now known as the Norwich Navigators, will officially open its first season in Connecticut on April 17 at the Thomas Dodd Memorial Stadium.

As a result of Glenn's efforts, thousands of families will have the opportunity to see the Norwich Navigators in action. In addition to its entertainment value, the Navigators and the team's new stadium have already had a tremendous and long-lasting impact on the regional economy. Hundreds of construction jobs have been filled, and hundreds more service-related positions will be created in the coming months. Eastern Connecticut also expects the tourism industry and local small businesses to expand and prosper because of the team.

In keeping with the tradition of the Eastern Connecticut Chamber of Commerce, Glenn has wholeheartedly championed the economic interests of eastern Connecticut. Through his advocacy of economic growth and commerce, he has provided a wonderful example of citizenship and community responsibility. He is a tremendous asset to Norwich and the entire State of Connecticut. Without question, Glenn Carberry is the Citizen of the Year.

I ask unanimous consent that an editorial from the New London Day on Glenn Carberry be printed at this point in the RECORD.

There being no objection, the editional was ordered to be printed in the RECORD, as follows:

GLENN CARBERRY'S TALENTS—THIS NORWICH ATTORNEY HAS DEVELOPED A CLEAR VISION OF HOW SOCIAL, ECONOMIC PROGRESS DEPEND ON REGIONAL COOPERATION

The Eastern Connecticut Chamber of Commerce recognized a real go-getter in choosing attorney Glenn Carberry as citizen of the year. The award speaks most directly to his championing the successful effort to attract the Norwich Navigators' Yankee baseball team, but Mr. Carberry deserves the award for more important reasons.

He has committed his considerable talents as a lawyer, politician and economic-development specialist to shape a regional sense of community.

He understood early on what others only recently have learned and what still others have yet to understand; that economic development is regional. More than that point, however, Mr. Carberry knows that the benefits of an orderly society that prospers and offers opportunity to a broad range of citizens happen only when people understate their differences and recognize their similarities.

Mr. Carberry, who ran unsuccessfully for Congress in the 2nd District, has served as an adviser to the Rowland campaign and administration, on the Otis Library Board, in efforts to provide housing through several agencies, and as an active member of the chamber in Norwich.

The Eastern Connecticut Chamber will honor him at a dinner April 7 at the Ramada Hotel in Norwich. Perhaps the most fitting tribute to this impressive young man, however, would be continued efforts to form a regional organization that merges the Eastern Chamber with the Southeastern Connecticut Chamber of Commerce in New London.

Such a chamber would exemplify the progressive thinking and regional outlook that has made Mr. Carberry a leader for progress in this area.

CONGRATULATING RICO TYLER AND CYNTHIA HILL-LAWSON

Mr. FORD. Mr. President, I am pleased to have this opportunity today to recognize Rico Tyler and Cynthia Hill-Lawson, two secondary school teachers from the Commonwealth of Kentucky who were recently presented with Presidential Awards for Excellence in Science and Mathematics Teaching.

As you may know, the Presidential Awards for Excellence in Science and Mathematics Teaching Program was established over a decade age to recognize and reward outstanding teachers and to encourage high-quality educators to enter and remain in the teaching field. Both Rico, in his work with the astronomy program at Franklin-Simpson High School, and Cynthia, who teaches math at Beaumont Middle School in Lexington, have demonstrated that they are committed to providing a quality education to their students. I am very proud of them—as I am sure their friends, colleagues and family are—for they represent the triumphs in our educational system that often go unheralded.

Again, Mr. President, I congratulate Rico and Cynthia for this tremendous achievement and wish them many more years of success in the classroom.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

REGULATORY TRANSITION ACT

The PRESIDING OFFICER. Under the previous order, the Senate will now proceed to the consideration of S. 219, the Regulatory Transition Act of 1995, which the clerk will report.

The legislative clerk read as follows:

A bill (S. 219) to ensure economy and efficiency of Federal Government operations by establishing a moratorium on regulatory rulemaking actions, and for other purposes.

The Senate proceeded to consider the bill which had been reported from the Committee on Governmental Affairs, with an amendment to strike all after the enacting clause and inserting in lieu thereof the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Regulatory Transition Act of 1995''.

SEC. 2. FINDING.

The Congress finds that effective steps for improving the efficiency and proper management of Government operations will be promoted if a moratorium on certain significant regulatory actions is imposed and an inventory of such actions is conducted.

SEC. 3. MORATORIUM ON REGULATIONS.

(a) MORATORIUM.—During the moratorium period, a Federal agency may not take any significant regulatory action, unless permitted under section 5. Beginning 30 days after the date of enactment of this Act, the effectiveness of any significant regulatory action taken during the moratorium period but before the date of the enactment shall be suspended until the end of the moratorium, unless an exception is provided under section 5.

(b) INVENTORY OF RULEMAKING.—Not later than 30 days after the date of enactment of this Act, and on a monthly basis thereafter, the Administrator of the Office of Information and Regulatory Affairs within the Office of Management and Budget shall conduct an inventory and publish in the Federal Register a list of all significant regulatory actions covered by subsection (a), identifying those which have been granted an exception as provided under section 5.

SEC. 4. SPECIAL RULE ON STATUTORY, REGULATORY AND JUDICIAL DEADLINES.

(a) IN GENERAL.—Any deadline for, relating to, or involving any action dependent upon, any significant regulatory action prohibited or suspended under section 3 is extended for 5 months or until the date occurring 5 months after the end of the moratorium period, whichever is later.

(b) DEADLINE DEFINED.—The term ''deadline'' means any date certain for fulfilling any obligation or exercising any authority established by or under any Federal statute or regulation, or by or under any court order implementing any Federal statute or regulation.

(c) IDENTIFICATION OF POSTPONED DEADLINES.—Not later than 30 days after the date of enactment of this Act, the Administrator of the Office of Information and Regulatory Affairs within the Office of Management and