exception for one pending deal. I want to set the record straight.

The conference report simply clarifies the definition of a binding contract, and let me add that this clarification was raised by a Democrat Member, not a Republican.

Second, the letter insinuates that during conference, Republicans took out a provision imposing a tax on U.S. citizens who renounce citizenship.

Mr. President, we have already been through this. We explained earlier this week, that in the Senate we agreed to impose taxation on U.S. citizens who renounce citizenship. But, this measure was adopted without the benefit of hearings. Subsequently, the Finance Committee's oversight subcommittee held a preliminary hearing. This proposal raises important questions, and the hearings exposed some serious concerns. We simply decided to not delay action on H.R. 831 while we continued to consider alternatives to this expatriate provision. That is right, let me set the record straight once again—we are not opposing this in any way. Just the opposite, we want to get this done.

The conferees asked the Joint Committee on Taxation to study this provision and other alternatives and get back to us by June 1, 1995. It is also clear that this provision will be effective as of February 6.

But while concerns remained with the provision, we did not include it in H.R. 831.

Also, Mr. President, during floor debate in the House on the tax bill, one of the signatories of the letter, Congressman GEPHARDT, tried to put a similar expatriate tax provision in the tax bill—with an effective date of October 1, 1996, much later than the Finance Committee provision.

The letter to the President claims that House Democrat Members want to close an important tax loophole for millionaires, but it seems like they want to close it very slowly.

CONCLUSION

It is my sincere hope that the President gets the record straight. Because if he does not, and he decides to play politics as usual, then 3.2 million farmers, ranchers, small businesses, and taxpayers will suffer for it.

It has been 3 days since the President received H.R. 831, and I urge the President to sign it into law. There is no reason to delay any longer. It should be signed as soon as possible so that taxpayers can finish preparing their tax returns in time.

TRIBUTE TO NELLE M. BIGBEE

Mr. HEFLIN. Mr. President, Mrs. Nelle M. Bigbee, a native of Tuscumbia, AL, passed away on March 8 at the age of 92. An accomplished writer, news commentator, artist, poet, and public speaker, Nelle was the first female newscaster in the State of Alabama. Her daily radio and television programs, which were such a fixture of the Tuscumbia community, won many awards from the American Women in Radio and Television Organization.

Nelle Bigbee wrote for numerous publications and received many awards from the Associated Press as well. She participated in many community, church, civic, and professional activities, including the American Cancer Society, American Heart Association, and United Way, just to name a few. She was instrumental in organizing the first Helen Keller play, and acted the part of ''Aunt Ev'' for several years. She held the distinction of being the first female candidate to run for elected representative to the Alabama Legislature.

She was a wonderful neighbor of mine. She and her departed husband Hatton were great friends. She was admired and loved by all who knew her.

Nelle Bigbee indeed lived a long, rich, and multifaceted—even trailblazing—life. The talented Alabama journalists and commentators of today owe her a great deal of thanks for her pioneering spirit and determination. I extend my condolences to her entire family in the wake of their loss, and join her many friends and admirers in reflecting on the many outstanding accomplishments that defined her life and work.

WAS CONGRESS IRRESPONSIBLE? THE VOTERS HAVE SAID YES

Mr. HELMS. Mr. President, as of the close of business yesterday, Thursday, April 6, the Federal debt stood at $4,872,967,679,626.75. On a per capita basis, every man, woman, and child in America owes $18,497.87 as his or her share of that debt.

PRESSLER AMENDMENT: STAY THE COURSE

Mr. PRESSLER. Mr. President, I join the President, Members of Congress, and the American people in welcoming the Prime Minister of Pakistan, Mrs. Benazir Bhutto, to the United States. I wish her well during her visit. I had the opportunity to meet with her in Pakistan just a few months after her reelection as Prime Minister in October 1993. I enjoyed visiting her beautiful country. The opportunity for lasting peace and economic growth both within Pakistan and throughout South Asia should be a top priority for the United States and all the countries of that region.

I suspect that it is largely due to the visit of Prime Minister Bhutto that the Clinton administration once again is publicly questioning the effectiveness of the so-called Pressler amendment, the law that prohibits direct United States aid to Pakistan.

As my colleagues know, it was 10 years ago that I successfully offered an amendment in the Foreign Relations Committee to cut off aid and military sales to Pakistan if the President could not certify that Pakistan did not possess a nuclear explosive device. The Reagan administration supported the amendment. In fact, they helped write it. Even the Government of Pakistan did not object to the amendment because they claimed they were not pursuing a nuclear option.

In fact, my amendment was considered a compromise. Our former colleague from California, Senator Alan Cranston, had another amendment that immediately would have cut off aid to Pakistan, without Presidential certification, because he believed Pakistan already possessed the materials needed to assemble a nuclear bomb.

In October of 1990, nearly 5 years after the Pressler amendment became law, the Bush administration was unable to certify that Pakistan was not in possession of a nuclear explosive device. As a result, all U.S. direct aid and military sales were terminated. At the time of the aid cutoff, Pakistan was attempting to purchase a fleet of F–16's from the United States. Because of the enforcement of the Pressler amendment, delivery of the aircraft never took place.

Despite claiming to have a strong policy on nuclear nonproliferation, the Clinton administration consistently has shown hostility toward the Pressler amendment—the only nuclear nonproliferation law with teeth. In the fall of 1993, the Clinton administration called for the repeal of the Pressler amendment, but backed off after pressure from Members of Congress.

The Clinton administration last year began to float a new proposal to grant a one-time waiver of the Pressler amendment to allow for the delivery of at least 22 of the F–16 aircraft sought by Pakistan—aircraft that can carry and drop a nuclear bomb. The administration's proposal was originally unconditional, but was later modified with a condition that Pakistan promise to cap its nuclear weapons arsenal.

In recent weeks, the Clinton administration has been at it again, proposing a $1 billion package of military equipment, consisting mainly of the F–16's. Frankly, Mr. President, I find simply preposterous any proposal that would transfer even one F–16 to Pakistan without first securing that nation's compliance with the Pressler amendment and its signature on the nuclear non-proliferation treaty [NPT].

The latest Clinton F–16 transfer plan—like the first—is unacceptable. I am astounded that an administration that pays so much lip service to the cause of nuclear nonproliferation would consider providing Pakistan with aircraft capable of carrying a nuclear weapon.

Never before in history has a nation sought to transfer nuclear delivery vehicles to a country that has nuclear weapons and say it is doing so in the interest of nuclear nonproliferation. The Clinton plan defies basic common sense.

Indeed, President Clinton's proposed military aid package to Pakistan would have the worst of consequences: It would strike a serious blow against