

S. 25, a bill to stop the waste of taxpayer funds on activities by Government agencies to encourage its employees or officials to accept homosexuality as a legitimate or normal lifestyle.

S. 304

At the request of Mr. SANTORUM, the name of the Senator from Montana [Mr. BURNS] was added as a cosponsor of S. 304, a bill to amend the Internal Revenue Code of 1986 to repeal the transportation fuels tax applicable to commercial aviation.

S. 327

At the request of Mr. HATCH, the names of the Senator from Minnesota [Mr. GRAMS] and the Senator from New Hampshire [Mr. SMITH] were added as cosponsors of S. 327, a bill to amend the Internal Revenue Code of 1986 to provide clarification for the deductibility of expenses incurred by a taxpayer in connection with the business use of the home.

S. 539

At the request of Mr. COCHRAN, the name of the Senator from Louisiana [Mr. BREAU] was added as a cosponsor of S. 539, a bill to amend the Internal Revenue Code of 1986 to provide a tax exemption for health risk pools.

S. 673

At the request of Mrs. KASSEBAUM, the names of the Senator from Indiana [Mr. COATS] and the Senator from Pennsylvania [Mr. SANTORUM] were added as cosponsors of S. 673, a bill to establish a youth development grant program, and for other purposes.

S. 684

At the request of Mr. HATFIELD, the name of the Senator from Tennessee [Mr. FRIST] was added as a cosponsor of S. 684, a bill to amend the Public Health Service Act to provide for programs of research regarding Parkinson's disease, and for other purposes.

S. 715

At the request of Mr. D'AMATO, the name of the Senator from Pennsylvania [Mr. SANTORUM] was added as a cosponsor of S. 715, a bill to provide for portability of health insurance, guaranteed renewability, high risk pools, medical care savings accounts, and for other purposes.

AMENDMENT NO. 1265

At the request of Mr. THURMOND the names of the Senator from North Dakota [Mr. DORGAN], the Senator from Wisconsin [Mr. KOHL], and the Senator from Nebraska [Mr. KERREY] were added as cosponsors of amendment No. 1265 proposed to S. 652, an original bill to provide for a pro-competitive, deregulatory national policy framework designed to accelerate rapidly private sector deployment of advanced telecommunications and information technologies and services to all Americans by opening all telecommunications markets to competition, and for other purposes.

At the request of Mr. LEAHY his name was added as a cosponsor of amendment No. 1265 proposed to S. 652, supra.

AMENDMENTS SUBMITTED

TELECOMMUNICATIONS COMPETITION AND DEREGULATION ACT OF 1995

FEINSTEIN (AND OTHERS)
AMENDMENT NO. 1269

Mrs. FEINSTEIN (for herself and Mr. LOTT) proposed an amendment to the bill (S. 652) to provide for a pro-competitive, deregulatory national policy framework designed to accelerate rapidly private sector deployment of advanced telecommunications and information technologies and services to all Americans by opening all telecommunications markets to competition, and for other purposes; as follows:

On page 145, below line 23, add the following:

SEC. 407A. SCRAMBLING OF SEXUALLY EXPLICIT ADULT VIDEO SERVICE PROGRAMMING.

(a) REQUIREMENT.—Part IV of title VI (47 U.S.C. 551 et seq.), as amended by this Act, is further amended by adding at the end the following:

"SEC. 641. SCRAMBLING OF SEXUALLY EXPLICIT ADULT VIDEO SERVICE PROGRAMMING.

(a) REQUIREMENT.—In providing sexually explicit adult programming or other programming that is indecent and harmful to children on any channel of its service primarily dedicated to sexually-oriented programming, a multichannel video programming distributor shall fully scramble or otherwise fully block the video and audio portion of such channel so that one not a subscriber to such channel or programming does not receive it.

(b) IMPLEMENTATION.—Until a multichannel video programming distributor complies with the requirement set forth in subsection (a), the distributor shall limit the access of children to the programming referred to in that subsection by not providing such programming during the hours of the day (as determined by the Commission) when a significant number of children are likely to view it.

(c) DEFINITION.—As used in this section, the term "scramble" means to rearrange the content of the signal of the programming so that audio and video portion of the programming cannot be received by persons unauthorized to receive the programming."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect 30 days after the date of the enactment of this Act.

FEINSTEIN (AND KEMPTHORNE)
AMENDMENT NO. 1270

Mrs. FEINSTEIN (for herself and Mr. KEMPTHORNE) proposed an amendment to the bill, S. 652, supra; as follows:

On page 55, strike out line 4 and all that follows through page 55, line 12.

ROBB AMENDMENT NO. 1271

(Ordered to lie on the table.)

Mr. ROBB submitted an amendment intended to be proposed by him to the bill, S. 652, supra; as follows:

On page 146, below line 14, add the following:

SEC. 409. SENSE OF CONGRESS ON RESTRICTIONS ON ACCESS BY CHILDREN TO OBSCENE AND INDECENT MATERIAL ON ELECTRONIC INFORMATION NETWORKS OPEN TO THE PUBLIC.

(a) SENSE OF CONGRESS.—It is the sense of Congress—

(1) to encourage the voluntary use of tags in the names, addresses, or text of electronic files containing obscene, indecent, or mature text or graphics that are made available to the public through public information networks in order to ensure the ready identification of files containing such text or graphics;

(2) to encourage developers of computer software that provides access to or interface with a public information network to develop software that permits users of such software to block access to or interface with text or graphics identified by such tags; and

(3) to encourage the telecommunications industry and the providers and users of public information networks to take practical actions (including the establishment of a board consisting of appropriate members of such industry, providers, and users) to develop a highly effective means of preventing the access of children through public information networks to electronic files that contain such text or graphics.

(b) OUTREACH.—The Secretary of Commerce shall take appropriate steps to make information on the tags established and utilized in voluntary compliance with subsection (a) available to the public through public information networks.

(c) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Comptroller General shall submit to Congress a report on the tags established and utilized in voluntary compliance with this section. The report shall—

(1) describe the tags so established and utilized;

(2) assess the effectiveness of such tags in preventing the access of children to electronic files that contain obscene, indecent, or mature text or graphics through public information networks; and

(3) provide recommendations for additional means of preventing such access.

(d) DEFINITIONS.—In this section:

(1) The term "public information network" means the Internet, electronic bulletin boards, and other electronic information networks that are open to the public.

(2) The term "tag" means a part or segment of the name, address, or text of an electronic file.

ADDITIONAL STATEMENTS

SMALL BUSINESS TAX ISSUES

● Mr. BOND. Mr. President, a few weeks ago the Senate made good on its historic opportunity to balance our Nation's budget, and we voted to save our children and tomorrow's children from a burden that they did not cause and do not deserve. The American people made their position on this issue crystal clear—a balanced budget is their top priority.

Even many of those who have long-standing interests in tax relief, including the small business owners that I hear from as chairman of the Committee on Small Business, do not want tax cuts at the expense of a balanced budget. One poll conducted by a nationwide organization representing over 600,000

small businesses showed that 95 percent favored a constitutional amendment requiring the Federal Government to balance the budget and that 88 percent believed Congress should focus its attention primarily on deficit reduction.

The Senate listened to the American people on this issue. We worked hard, debated earnestly, made difficult decisions, and fulfilled our obligation by voting to bring the budget into balance by the year 2002. The result of that work is not only a better financial legacy for America, but the production of an economic dividend of approximately \$170 billion over the next 7 years.

When the opportunity for tax cuts arrives as a result of our control over budget deficits, Congress should view the economic dividend as a young, growing business would view a small influx of cash. It should be invested very carefully. I strongly believe that some tax relief needs to go to families with children. I also believe, however, that we should use a portion of the dividend in a way that will create jobs and stimulate investment and growth in our economy by providing tax cuts for small businesses.

Year after year small businesses generate a significant number of new jobs, even while corporate America downsizes. In fact, according to the Small Business Administration, small businesses provided 100 percent of the net new jobs from 1987 to 1992. By targeting some of the tax cuts toward small business we will not be spending the dividend but rather reinvesting it in our economy. That way, all Americans will benefit through an improved standard of living. Small businesses need cash to meet payroll, pay their day-to-day bills and to invest in capital improvements. In a recent study, small business owners identified tax burdens as their No. 1 problem. The economic dividend provides us with an opportunity to rectify the single most important concern of that portion of our economy that can contribute to America's economic growth.

When the Committee on Finance is determining what tax cuts should be enacted as a result of the budget resolution and the economic dividend, I strongly encourage the members to include on the priority list at least the following four targeted tax cuts to promote economic growth and job creation by American small business.

First, increase the small business expensing provision. Allowing a current deduction for newly purchased assets improves the cash flow of a small business. It also would encourage a small business to invest in new equipment which in turn helps manufacturing and related industries. This is a formula for maintaining and enhancing job growth.

Second, provide a 100-percent deduction for the health insurance costs of the self-employed. With the passage of H.R. 831 earlier this year, we gave the self-employed a permanent but only a

partial deduction for health insurance. Corporate employers already are able to deduct the full cost of health insurance. This disparity in treatment continues to put the entrepreneurs of America at a disadvantage—23 percent of the self-employed are uninsured today. About 4 million of the uninsured are in families headed by a self-employed worker. A 100-percent deduction will make their insurance more affordable and help these families purchase the health insurance coverage they need and deserve.

Third, estate tax relief targeted specifically for small business. Generally, this would be a tax deferral for a family owned and operated business that is passed to heirs who continue to own and operate the business. As you know, this is a vital change because some owners of a small family businesses find they cannot afford to pass the business on to their children simply because they cannot afford to pay the estate taxes. A recent survey of family businesses showed that a mere 57 percent of owners planned on keeping the business in the family; taxes were cited as one of the prime reasons for their plans to sell out. Unfortunately, our system of taxation is working against us here. Rather than promoting and stimulating business growth, the law is forcing people to make decisions to sell or close what otherwise could be a viable enterprise.

Fourth, cut the capital gains tax rate and index it for inflation. In order to unlock built up asset values. Entrepreneurs that have become successful might repeat their job-creating activities in a new company if it were not for the disincentive in the tax laws against realizing and reinvesting these gains. The effect of permitting all capital gains to be reinvested more freely would be to give our economy a boost that it otherwise would not enjoy, and much of this reinvestment likely will be directed at small business. Simply said, a reduction in the capital gains rate will expand economic activity so all Americans will be able to reap the benefit of that growth by additional jobs and an improved standard of living.

As chairman of the Committee on Small Business, I urge my colleagues to look at tax-cutting opportunities as a way to make an intelligent, long-term investment in our small business sector but will benefit the entire economy.●

HARRY ZIMMERMAN MEMORIAL AWARD TO LEONARD FLORENCE

● Mr. KERRY. Mr. Present, this is the 10th anniversary of the Mary and Harry Zimmerman Memorial Dinner to benefit the Muscular Dystrophy Association. The city of Nashville and the Service Merchandise Co. host this event and I am proud to say that this year the prestigious Harry Zimmerman Award, named for the founder of the company, is being presented to a con-

stituent of mine, Leonard Florence, for his philanthropic efforts and dedication to the cause of the mentally challenged.

Mr. Florence has served on the board of trustees of the Cardinal Cushing School and Training Center for exceptional Children of All Faiths since 1967 and has been instrumental in raising over \$10 million for the school. The Charlotte and Leonard Florence Dental Clinic and Auditorium at Tufts University Dental School and the Charlotte and Leonard Florence Courtyard in the nursery school at Temple Mishkan Tefila also testify to his generosity.

In 1993, Pope John Paul II appointed Mr. Florence a Knight of the Order of Saint Gregory the Great. This is the highest award granted by the Pope and is awarded to persons of conspicuous virtue and notable accomplishment on behalf of society regardless of their religious belief.

Leonard Florence is an outstanding citizen who has given freely of his time and talents to the Commonwealth of Massachusetts and the Nation. I congratulate him on this richly deserved award.●

NGA GROCERS CARE AWARDS

● Mr. NICKLES. Mr. President, I wish to bring to the attention of the Senate the community contribution of the American independent retail grocers and their wholesalers.

In the past years, through the celebration of National Grocers Week, the House and Senate have recognized the important role these businesses play in our economy. The week of June 11-17, 1995, commemorates the ninth year that National Grocers Week has been observed by the industry to encourage and recognize grocers' leadership in private sector initiatives. Across the Nation, community grocers, through environmental initiatives, political involvement, and charitable support, demonstrate and build on the cornerstone of this great country—the entrepreneurial spirit.

In this annual celebration, the National Grocers Association (N.G.A.) and the Nation honor outstanding independent retail and wholesale grocers, State associations and food industry manufacturers for their community leadership with N.G.A.'s Grocers Care initiatives.

Grocers Care recognizes the involvement of the entire food industry in community, civic, and environmental programs, including support for private charities, education, and the performing arts, and community efforts to shelter and feed the homeless.

GROCERS CARE AWARD NOMINEES

Representatives from companies, organizations, and associations around the United States will be honored. The honorees include:

Alabama: John M. Wilson, Super Foods Supermarkets, Luverne; Peter V. Gregerson, Jr., Gregerson's Foods, Inc., Gadsden.