

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. STEVENS (for himself and Mr. MURKOWSKI):

S. 1229. A bill entitled the "Native Alaskan Subsistence Whaling Provision"; to the Committee on Finance.

By Mr. MOYNIHAN:

S. 1230. A bill to amend section 1501, title 21, United States Code, to eliminate the position of Deputy Director of Demand Reduction within the Office of National Drug Control Policy; to the Committee on Labor and Human Resources.

By Mrs. BOXER:

S. 1231. A bill to designate the reservoir created by Trinity Dam in the Central Valley project, California, as "Trinity Lake", and for other purposes; to the Committee on Energy and Natural Resources.

STATEMENTS ON INTRODUCED  
BILLS AND JOINT RESOLUTIONS

By Mr. STEVENS (for himself and Mr. MURKOWSKI):

S. 1229. A bill entitled the "Native Alaskan Subsistence Whaling Provision"; to the Committee on Finance.

THE NATIVE ALASKAN SUBSISTENCE WHALING  
PROVISION ACT OF 1995

• Mr. STEVENS. Mr. President, today I am reintroducing legislation that Senator MURKOWSKI and I introduced last session that would provide tax relief to Alaska Native whaling captains to help ensure that they are able to continue their centuries-old tradition of subsistence whaling. This bill would amend section 170 of the Internal Revenue Code to provide a charitable deduction to those native captains who organize and support traditional native whaling activities for their communities. Since there was no revenue bill last year, this legislation did not go through. I hope that it can be considered in the reconciliation process this year.

Let me tell you why I think this legislation is important. For thousands of years the Inupiat and Siberian Yupik Eskimos from the coastal villages in northern and western Alaska have hunted the bowhead whale. The bowhead whale, and the activities related to the traditional subsistence hunt of the whale, are a vital part of the cultural and religious traditions of these Native Alaskan communities. The whale meat and muktuck, which is blubber and skin, from a successful hunt are distributed by the whaling captains to their communities to help ensure the survival of the village throughout the long winter months. In many instances, a successful hunt is the lifeline of these coastal villages.

By tradition, each whaling captain is required to pay all of the costs associated with the subsistence hunt out of his personal funds. This includes the cost of providing the boats, fuel, gear, weapons, ammunition, food, and special clothing for their crews, then stor-

ing the meat until it is used. The whaling captain incurs significant expenses in carrying out these activities—averaging \$2,500 to \$5,000 per captain per year. Even though the captain pays these expenses out of his personal funds, tradition dictates that the captain must donate a substantial portion of the whale to the village in order to help the community to survive. Each captain retains a portion for personal consumption, but does not benefit financially from the capture of the whale.

In recent years, native whaling captains have been treating their whaling expenses as a deduction against their personal Federal income tax because they donate the whale meat to their communities, and because their expenses have skyrocketed due to the increased cost of complying with Federal and international requirements for hunting bowhead whales. Unfortunately, the Internal Revenue Service [IRS] has ruled that the native whaling captains are not entitled to deduct these expenses as charitable contributions on their personal income tax returns. This has caused an extreme financial burden to the whaling captains, whose average annual household income is less than \$45,000. Currently, five cases are in the appeals process.

The legislation that I am introducing today would amend section 170 of the Internal Revenue Code to allow Native Alaskan subsistence whaling captains to deduct their expenses for whaling activities for the community. It would apply retroactively to currently pending tax refund claims and tax years for which the statute of limitations has not expired.

I believe this deduction is necessary and justified for a number of reasons. First, the whaling captains donate their personal fund to support an activity that is of immeasurable cultural, religious, and subsistence importance to the Inupiat and Siberian Yupik communities. Second, if the donations of the whaling captain were made to the Inupiat Community of the North Slope [ICAS], Alaska Eskimo Whaling Commission [AEWC], or the communities' participating churches instead of directly in the form of food, gear, ammunition, and other essentials, they would be tax deductible. The ICAS, a federally recognized tribe, and the AEWC, a 501(c)(3) corporation, are the two organizations that are responsible for the preservation of Native Alaskan subsistence whaling. The effect of denying a tax deduction directly to the whaling captains penalizes these Native Alaskans from adhering to traditional religious and cultural requirements for the subsistence whale hunt.

I would note that the subsistence hunt is carefully regulated by the International Whaling Commission [IWC] and the U.S. Department of Commerce. Local regulation of the hunt is vested in the Alaska Eskimo Whaling Commission [AEWC] under a cooperative agreement with the National Oce-

anic and Atmospheric Administration. Acknowledging that whaling, more than any other activity, fundamentally underlies the total way of life of these communities, the IWC permits the Native communities to land up to 51 bowhead whales a year. The IWC has established this quota based on exhaustive documentation of the cultural and subsistence need of the whaling villages for each one of these whales.

The whaling community has a very good working relationship with these organizations, and provides the IWC and NOAA with annual detailed accounts of bowhead whale activity. The North Slope Borough of Alaska spends approximately \$500,000 to \$700,000 annually on bowhead whale and other Arctic marine research and programs in support of the IWC's efforts.

The legislation that I have introduced today will incur a very small revenue loss to the Treasury. The cost of this legislation based on the existence of 150 whaling captains is estimated at \$230,000 per year. I expect the cost will be significantly less because not every captain outfits a crew each year.

I thank my colleagues for their attention and I welcome their support of this provision which will help to ensure that the native whaling captains can continue to carry the centuries-old traditional subsistence whaling hunt for the coastal villages of Alaska.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 1229

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. CHARITABLE CONTRIBUTION DEDUCTION FOR CERTAIN EXPENSES INCURRED IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE WHALING.**

(a) IN GENERAL.—Section 170 of the Internal Revenue Code of 1986 (relating to charitable, etc., contributions and gifts) is amended by redesignating subsection (m) as subsection (n) and by inserting after subsection (l) the following new subsection:

“(m) EXPENSES PAID BY CERTAIN WHALING CAPTAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE WHALING.—

“(1) IN GENERAL.—In the case of an individual who is recognized by the Alaska Eskimo Whaling Commission as a whaling captain charged with the responsibility of maintaining and carrying out sanctioned whaling activities and who engages in such activities during the taxable year, the amount described in paragraph (2) (to the extent such amount does not exceed \$7,500 for the taxable year) shall be treated for purposes of this section as a charitable contribution.

“(2) AMOUNT DESCRIBED.—The amount described in this paragraph is the aggregate of the reasonable and necessary whaling expenses paid by the taxpayer during the taxable year in carrying out sanctioned whaling activities. For purposes of the preceding sentence, the term ‘whaling expenses’ includes expenses for—

“(A) the acquisition and maintenance of whaling boats, weapons, and gear used in sanctioned whaling activities,