

Countries	fiscal year 1995				
Shape	3,287	Costa Rica	21,514	Spain	285,188
Sierra Leone	3	Cote D'Ivoire	653	Sri Lanka	3,697
Singapore	198,146	Cyprus	995	St. Kitts and Nevis Anguilla	4
Slovakia	(2)	Czech Republic	10,128	St. Lucia	50
Spain	401,722	Denmark	131,470	St. Vincent	53
Sri Lanka	67	Dominican Republic	22,967	Suriname	37
St. Kitts and Nevis	15	Ecuador	52,195	Sweden	1,071,849
St. Lucia	292	Egypt	163,788	Switzerland	238,531
St. Vincent + Gren	25	El Salvador	23,605	Taiwan	27,757
Sweden	12,865	Eritrea	111	Tanzania	25
Switzerland	22,393	Estonia	620	Thailand	159,882
Taiwan	208,123	Ethiopia	93	Trinidad and Tobago	21,789
Thailand	193,496	Finland	1,688,348	Tunisia	5,470
Trinidad—Tobago	155	Faroe Islands	4,000	Turkey	574,747
Tunisia	10,552	Fiji	10	Turkmenistan	600
Turkey	599,092	Finland	16,310	Uganda	133
United Arab Emirates	4,698	France	204,516	Ukraine	1,528
United Kingdom	114,369	French Guiana	441,629	United Arab Emirates	53,546
UNOCHA	766	French Polynesia	22	United Kingdom	2,444,015
Uruguay	2,323	Gambia	2	United Nations	97
Venezuela	36,172	Gabon	1,600	Uruguay	23,284
Zambia	322	Germany	797,503	Uzbekistan	9
Zimbabwe	292	Ghana	7	Various Countries	403,383
Classified totals ³	320,801	Gibraltar	12	Venezuela	61,694
		Greece	177,800	Vietnam	1,060
		Greenland	27	Yemen	1,392
Subtotal	9,029,308	Guatemala	21,997	Zambia	2,475
		Guyana	82	Zimbabwe	719
		Haiti	799	Classified Totals ¹	875,292
Part II—Construction Sales:		Honduras	22,234		
Bolivia—Intl. Narc	1,340	Hong Kong	21,274	Worldwide Total	19,707,041
Cape Verde	58	Hungary	331		
Chad	194	Iceland	5,585	¹ See classified annex to CPD.	
Colombia—Intl. Narc	451	India	17,001	Note.—Details may not add due to rounding.	
Ecuador—Intl. Narc	243	Indonesia	80,214	Source: This information was prepared and submitted by the Office of Defense Trade Controls, State Department.	
Egypt	4,241	Ireland	3,502		
El Salvador	2,442	Israel	679,993		
Eritrea	456	Italy	510,828		
Ethiopia	243	Jamaica	21,284		
Honduras	388	Japan	2,163,667		
Morocco	4,854	Jordan	2,854		
Saudi Arabia	10,000	Kazakhstan	229,027		
Subtotal	24,911	Kenya	421		
Total	9,054,218	Korea, Republic of	985,611		
		Kuwait	568,711		
		Latvia	269		
		Lebanon	732		
		Lithuania	16		
		Luxembourg	315,693		
		Macau	279		
		Malaysia	97,974		
		Maldives	12		
		Mali	1		
		Malta	18		
		Mauritius	1		
		Mexico	44,506		
		Monaco	9		
		Morocco	13,409		
		Namibia	1,327		
		Nepal	62		
		Netherlands	464,058		
		Netherlands Antilles	3,381		
		New Caledonia	216		
		New Zealand	72,728		
		Nicaragua	2,056		
		Niger	420		
		Nigeria	1,231		
		Norway	199,616		
		Oman	10,072		
		Pakistan	105,897		
		Panama	21,494		
		Papua New Guinea	1,925		
		Paraguay	37,198		
		Peru	41,616		
		Philippines	112,923		
		Poland	1,449		
		Portugal	57,584		
		Qatar	2,743		
		Reunion	4		
		Romania	3,430		
		Russia	10,613		
		Saudi Arabia	816,656		
		Senegal	454		
		Singapore	333,244		
		Slovakia	167		
		Slovenia	18,497		
		Solomon Islands	169		
		South Africa	30,178		

RALPH YARBOROUGH TRIBUTE

HON. CHARLES WILSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 1996

Mr. WILSON. Mr. Speaker, in 1969 when I was a member of the Texas State Senate I had the great honor of introducing the late Senator Ralph Yarborough at a United Labor Legislative Committee luncheon. What I said that day about my friend held true until the day he died. I ask that this tribute to Senator Yarborough be printed in the CONGRESSIONAL RECORD as a memorial to one of the best and most compassionate statesmen that Texas and the U.S. Senate will ever know.

Ralph Yarborough has been in the arena for the little people of Texas as long as I can remember. He has represented the folks from Diboll and Dallas, from Huntington and Houston, from San Augustine and San Antonio, from Kountze and Corsicana, and he has represented them with vigor, compassion and complete disregard for the special interest and the greedy.

This is rare in a Texas politician. Too often the rest of us have to find a reason why we can't do what we know we should. Too often, we find it necessary to compromise with the special interests. Not Ralph Yarborough. He is totally incorruptible. His record of courage and consistency cannot be matched in the United States Senate.

He is the only Senator from the old Confederacy who has dared represent the black man with votes rather than words. He is the only prominent Texas politician who would march with the brown man in their effort to obtain a decent minimum wage.

His trail has been glorious but it's also been long and torturous. He is the most hated of all by the privileged and the powerful. But he is loved by us. Loved because he does right, and loved because he is all we have.

HONORING RUSSELL L. CARSON

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 1996

Mr. KILDEE. Mr. Speaker, it is my pleasure to rise before my colleagues in the U.S. House of Representatives to recognize Mr. Russell L. Carson. Mr. Carson recently retired as captain of the Waterford Township Police Department after 25 years of dedicated public service. A retirement party in his honor is to be held on February 3, 1996, in Keego Harbor, MI.

Mr. Carson has spent his entire career protecting the public and preserving the laws of this Nation. During his illustrious career, he has received many awards and commendations for his selfless devotion to duty. His tireless spirit has earned him the respect of his colleagues not only in the police department that he helped to command, but also with the countless people whose lives were touched by him. During his 25-year career, Mr. Carson has worked as a patrolman, detective, school liaison officer, lieutenant, staff lieutenant, and captain. Also included in his many duties were detective bureau commander, patrol bureau commander, and administrative services commander.

Mr. Speaker, Russell Carson has worked diligently to help make his community a safer and better place to live. I know that his retirement dinner is not meant to celebrate his departure from law enforcement, rather, the dinner is meant to show him the deep love and respect his colleagues, his family, his friends, and his community have for him. I ask you and my fellow Members of the 104th Congress to join me in paying tribute to such a dedicated public servant, Mr. Russell L. Carson.

HONORING CONGRESSWOMAN
BARBARA JORDAN

HON. MARTIN FROST

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 1996

Mr. FROST. Mr. Speaker, in honor of this year's theme of African-American women, I wish to recognize the passing of former Congresswoman Barbara Jordan, one of Texas' greatest political figures. She died at the age of 59 from pneumonia, one of the many illnesses which she suffered from in the last years of her life. But the life that she led was extraordinary, and she left a mark that few will ever match, and that none will ever forget.

Mr. Speaker, Congresswoman Jordan distinguished herself from an early age. With her family's encouragement she worked hard to rise above the poverty of her childhood in Houston. She graduated magna cum laude from Texas Southern University. It was there that she first displayed her powerful oratorical skills as a member of the debate team. In 1959 she received her law degree from Boston University.

Mr. Speaker, Barbara Jordan made history by setting a number of firsts. She was the first black State senator in Texas history, elected in 1966. In 1972 she was accorded the high

honor of being elected president pro tempore of the Texas Senate, another first for an African-American. Eight years later she recorded another first, becoming the first black from Texas to be elected to Congress. Although she only served for 6 years in the House of Representatives, her impact was monumental.

It was as a freshman Congresswoman, Mr. Speaker, that the Nation first came to know Barbara Jordan. As a member of the House Judiciary Committee she made one of the defining speeches of the Richard Nixon impeachment hearings. Rising above the political rhetoric, she told the world, "My faith in the Constitution is whole, it is complete, it is total, and I am not going to sit here and be an idle spectator to the diminution, the subversion, the destruction of the Constitution." Indeed, her statements reminded America of what was truly great about this country.

On a more personal note, Mr. Speaker, Barbara Jordan served as one of my earliest political role models. I had a chance to see Congresswoman Jordan speak at the 1976 Democratic National Convention. Like everyone else that heard her speech I was moved not only by her eloquence, but by her definition of public service. "More is required of public officials than slogans and handshakes and press releases," she said. "We must hold ourselves strictly accountable. We must provide the people with a vision of the future." These words continue to guide and inspire me 20 years later.

I wish in the coming days that all Texans would join me in reflecting upon the legacy of Barbara Jordan. She stood for honesty, integrity, and an unswerving commitment to the principles on which this country was founded. Her legacy will endure as we continue to honor these ideals.

SMALL BUSINESS INVESTMENT
AND GROWTH ACT

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 1996

Mr. CRANE. Mr. Speaker, today I am introducing legislation, the Small Business Investment and Growth Act, to provide needed tax relief for some of America's small business manufacturers.

As a member of the Ways and Means Committee, I strenuously objected to the tax increases of 1990 and 1993, knowing of the negative economic impact these would have on American businesses and individuals. In particular, increasing the maximum individual marginal tax rate from 28 percent to 39.6 percent put a tremendous strain on small businesses organized as S corporations, because they must pay taxes at the individual rate. S corporation manufacturers, facing 36-percent and 39.6-percent tax rates at the highest levels, compete at a significant disadvantage against C corporation manufacturers, which pay a maximum 34-percent rate.

I propose to end this Government-created inequity with the Small Business Investment and Growth Act. Small businesses have created the overwhelming majority of jobs in the United States. We cannot allow the intrusiveness of the Federal Government to neutralize this proven formula of prosperity and job growth.

This act will establish at 34 percent the maximum tax rate for manufacturers organized as S corporations. The taxable small business income would be limited to income from the trade or business of certain eligible small businesses, specifically excluding passive income. To benefit from the maximum 34-percent rate, businesses must also reinvest their after-tax income into the business.

To encourage business reinvestment, each eligible S corporation would establish a new qualified retained earnings account [QREA]. Each year, the QREA will be increased by the taxable earnings of the business. The QREA may then be decreased by either "qualified" or "nonqualified" distributions. Qualified distributions are to enable shareholders to pay the income taxes due on their pro rata share of the taxable income. Should a business choose to make nonqualified distributions from its QREA, it will incur an additional tax, designed to negate the benefit of the maximum rate of 34 percent.

Again, the intent of this legislation is to reward eligible S corporations which reinvest income into the business, thereby creating more jobs. Indeed, successful small manufacturers have been able to create three to four new jobs for every additional \$100,000 they retain in the business.

I recognize that this legislation is a rather modest and narrowly crafted bill, and I realize that there may be other ways to accomplish the end goal of this proposal, which is to equalize the tax treatment of all manufacturers whether they organize as S corporations or C corporations. In that regard, I would welcome a debate on the best means to achieve this end. Personally, I would prefer to lower even further corporate and business taxes, but we are currently constrained by our budget rules. Furthermore, I look forward to an opportunity to completely abolish the present tax code in order to replace it with a more simple tax code that eliminates the inequities inherent in the current code.

The Small Business Investment and Growth Act will, in the near term, provide much needed tax relief to spur economic and job growth, and I would strongly encourage my colleagues to cosponsor it.

TRIBUTE TO CHIEF CLARENCE
HARMON ON HIS RETIREMENT

HON. RICHARD A. GEPHARDT

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 1996

Mr. GEPHARDT. Mr. Speaker, I rise today to congratulate one of the great citizens of my hometown, St. Louis, on his retirement from a unique and valuable career of public service.

Col. Clarence Harmon, who will celebrate his retirement later this week, had a truly distinguished career with the Metropolitan St. Louis Police Department. After working his way up through the ranks, he became the first African-American police chief in the city's history.

Perhaps Chief Harmon's greatest contribution to the police department, and to the safety of our citizens, was his early and fervent commitment to community oriented policing. The success of this program can be seen as the crime rate in St. Louis declines—with the murder rate dropping by 18 percent last year. By