That includes President Clinton's and Senator DOLE's gas tax proposals, and what they voted for. Just do the whole 14.3 cents, and while it is being done, make sure of two things: First, do not increase the deficit; and second, make sure it goes in the right pockets.

I am also going to offer another amendment I hope the Senate will accept somewhere along the way. As long as we are going to talk about taxes—it is hard to offer an amendment on taxes because we do not get bills dealing with the revenue code on the floor of the Senate very often. Normally, when you offer it, you have to offer it to something else because you do not have the vehicle. If we are going to have a tax bill on the floor of the Senate, it would be my intention to offer, again, a very, very simple piece of legislation, and that is, let us end deferral in the Tax Code to allow corporations to move their jobs and their plants overseas, make the same product they made while they were here in America, and ship the product back to our country, and in our Tax Code they now have the opportunity to pay zero in income taxes.

In other words, we have in our Tax Code a $2.3 billion incentive, in 7 years, to say to people and companies, ''We will make you a deal. If you will close your American factory, get rid of your American workers, move overseas to a foreign country, make the same product and ship it back to America, we will give you a tax break, we will pay you to do it; we will pay you $2.3 billion to do it.''

Now, if this country cannot take the first baby step in deciding that if there are incentives, there ought to be incentives for providing jobs in this country, and jobs should not be moving from this country to another country, paid for with incentives in our Tax Code that say to companies that if you do it, we will give you a break—if we cannot take a baby step to change that, nobody should dare stand up here on the Senate floor and say, ''I am for jobs in America.'' We ought not to be export neutral where jobs are concerned. You will not find much among academicians or economists on that point. So $2.3 billion exists as a reward for companies to move their jobs overseas. If we are going to have a tax bill on the floor of the Senate, let us have a tax bill that fixes that problem as well.

I offered that last year on the floor of the Senate while debating another issue. And I lost on a near party line vote. It was 52 to 48, I believe. I indicated then I intended to raise this issue when a tax bill comes to the floor of the Senate, and I will raise this issue again, because I do not think it makes economic sense for our country to pay for moving jobs from America to foreign countries.

Mr. President, this will be a year in which I assume there will be plenty of rhetoric on the Senate floor about a lot of things—some on our side, some on the majority side. There will be huffing and puffing on both sides. I understand that. There will be claims and counterclaims. Both sides will build word castles in the air about their particular program and how awful the other side is. The plain fact is that this place will work if we can find a way to sift through some of that and decide that there are things that we will agree on and advance those pieces of legislation.

Last night, we passed an immigration bill. There were a lot of amendments to it. I supported a number of them and opposed others. But we passed it with very close to a unanimous vote. I think only three Members voted against it. We passed an antiterrorist bill a couple of weeks ago. We passed a significant health bill 100 to 0. As all of the positioning and jockeying goes on, there are things we can and should do. I am not coming here today to say that drivers in this country, taxpayers in this country, ought not to be relieved of some of their burdens. That is fine. I would like to find a way to bring the tax bill for all Americans down as far as we can reduce it. I would like to find a way to squeeze every single bit of Government waste out of this system—and there is plenty. I want to make sure that what we do is grounded in good economic sense. I want to make sure that what we do provides as their beneficiaries the American people. There are laws of unintended consequences in this Chamber, where we do a whole series of things that are alleged to accomplish one thing and end up accomplishing something very, very different.

The gas tax is a very simple proposition. I do not know whether it is going to pass or not pass in this Chamber. I do know this: If it does pass, the only merit it has for the American people—passing a reduction of the gas tax—is if it goes in their pocket, not in the pockets of the oil industry. That is something all of us, as we debate this, ought to make certain will occur.

I want to make one final point today. There have been seven speakers on the other side, and I understand that. That is the way the works. Senator DASCHLE and Senator PRYOR and I are not coming to the floor simply to say it is all unfair. These are fair discussions of public issues, and where better to have them discussed than on the floor of the Senate. As we proceed down the road on the issue of trying to put together a budget for fiscal year 1997, I hearken back to the impasse and gridlock we had last year, and the gridlock that some predict will occur this year, and simply observe this. David Gergen, who worked first for Republicans and then Democrats—I think he served in President Reagan's administration, President Bush's administration, and the Clinton administration—wrote a piece for the U.S. News & World Report. In it, he said something I think is very important. I hope all of us can pay some attention to this year in order to avoid the gridlock we had last year. He said: ''Ronald Reagan, as President, insisted that there be a safety net, even as we cut Federal spending.'' He said, ''How soon we forget that, as President, Ronald Reagan insisted that seven key programs be in the safety net. Head Start, Medicare, Social Security, veterans, SSI, school lunches, and summer jobs for youth, would not be touched.''

''Now,'' Gergen says, ''six of those seven are under the budget knife.''

The point is that, as we try to establish priorities, I hope all of us understand, as President Reagan understood, we need a safety net for some people.

Summer jobs for disadvantaged youth. Is that important? Yes, I think it is. Let us measure that against some other things and decide that that is a safety net for vulnerable people.

Head Start. Let us decide not to tell 60,000 Head Start kids that we cannot afford you anymore. Let us be able to tell 3-, 4-, and 5-year-olds that there is a place in Head Start for you because we know that program works and improves your lives, and it saves this country money when it invests in young children. Let us take a look at what Ronald Reagan said in the early 1980's about a safety net, as we cut spending and chop spending in some areas where it deserves to be chopped. Let us also make sure that we have the right set of priorities with the people who need some help and need to have the comfort of a safety net because they do not have other opportunities.

Mr. President, with that, I yield the floor, and I make the point of order that a quorum is not present.

The PRESIDING OFFICER (Mr. GRAMS). The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. DOLE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

AGRICULTURAL POLICY

Mr. DOLE. Mr. President, much has been reported lately about the situation facing America's farmers and ranchers. Carryover stocks for some grains are at their lowest levels since the 1940's—causing record high grain prices.

I think, in fact, that wheat is up to about $8 a bushel. There is only one problem. In our State, nobody has very much wheat. In fact, some have none at all. The $8 price is good, but it does not really reflect that it is going to be benefiting very many producers in the State of Kansas and other States in the Midwest.

Meanwhile, cattle supplies are at a 10-year high causing extremely low cattle prices. Last year, the average FED steer sold for $80 per hundredweight, while today's bids are at $55 per hundredweight.

I have always argued the best farm policy is the marketplace. If farmers received a fair price for their products,

they would not need any Federal dollars. This year, Congress passed a farm bill which finally took the Government out of the farming and ranching business.

The Federal Agricultural Improvement Act significantly reduces the Government's role in pricing, marketing, and planting decisions of farmers and ranchers. No longer will the Government tell farmers what and how much to plant.

Three days ago, the President held a meeting to discuss the situation now facing the cattle industry. Unfortunately, the Clinton administration has helped contribute to the troubles of cattle ranchers.

While Mother Nature is largely responsible for low carryover grain stocks, the Clinton administration announced a program which idled nearly 5 million corn acres in 1995. In other words, the administration told farmers that Washington is better at making planting decisions than they are.

Mr. President, idling 5 million corn acres is the same as idling 1 year of corn production in the State of Ohio—one of our Nation's most important Corn Belt States.

In fact, under the Republican farm bill, this year's corn plantings are expected to increase by 15 percent over last year. Farmers are finally planting for the marketplace and not for the Government.

As grain prices have risen, farmers have asked for an early out on their conservation reserve program contracts, in order to respond to a growing world demand for American grain.

It is estimated that 9 of the 36 million acres in the CRP are not environmentally sensitive. Even though the administration had the authority to respond in time for planting, they refused to do so. In fact, every time the administration has announced an early out for CRP acres, it has been too late for spring planting. Several of my colleagues have joined me in expressing concern about the European beef hormone ban. For years, there had been no action from the Clinton White House. Suddenly when beef prices hit a 10 year low, the administration files a WTO case. I am encouraged that the administration has finally taken notice of this issue.

But the administration cannot have it both ways. Administration officials have repeatedly criticized the beef industry. Secretary of the Interior Bruce Babbitt has led the Clinton administration's war on the west.

The administration has raised grazing fees without input from Congress. They have locked land away from reasonable development and multiuse management. They have devalued property without compensation. Worst of all, they are trying to manage this land from Washington.

Through Government manipulation of the markets and a series of harmful decisions, the administration has worsened the crises now facing farmers and ranchers.

As I travel the country, I am reminded by farmers and ranchers that they are taxpayers too. And as taxpayers, they want less of Washington in their everyday lives.

Despite all the rhetoric from the other side of the aisle, Republicans have passed a farm bill that will prepare farmers and ranchers for the 21st century.

This farm bill provides farmers and ranchers with more flexibility, more certainty, and far less Government involvement in the agricultural industry. America's farmers and ranchers want less Government intrusion in their production and marketing decisions. It is high time the Clinton administration heeds their call.

Notwithstanding considerable Democratic opposition, this was a bipartisan bill. In fact, Senator LUGAR and Senator LEAHY stood here on the floor and managed the bill in a bipartisan way, and on the House side there was bipartisan support. That effort was led by my colleague from Kansas, Congressman PAT ROBERTS, chairman of the House Agriculture Committee, who I believe will be joining other colleagues in the Senate next year.

BALANCED BUDGET AMENDMENT

Mr. DOLE. Mr. President, there is probably no more important matter that we have discussed in the last year and 3 months than the issue of the balanced budget amendment to the Constitution.

Last year the House of Representatives passed the balanced budget amendment by more than two-thirds vote required. We had several long weeks of debate here in the Senate before the amendment narrowly failed on a vote of 65 to 35 on March 2, 1995.

As leader, I changed my vote so that I could reconsider the matter later, which I could do now, or next week, or next month, or sometime before the year is out. So we are one vote short—that is the point I am making—in the Senate.

I continue to hope that we can resolve the balanced budget amendment issue and pass it this year.

To help us get to that goal, I have asked Senators CRAIG, HATCH, and DOMENICI to sit down with colleagues on the other side of the aisle in the coming days to see where accommodation is possible on the balanced budget amendment.

I have never thought this was a partisan issue. In fact, I have been around here for some time, and it has been discussed and supported by Democrats and Republicans in the U.S. Senate over the past several years, and it is now. Many Democrats voted for the amendment last year, and we would like to have a couple more. We would like to have 8, or 10 more.

Several Senators who changed their votes last year talked about a Social Security firewall. I think there are ways to add a provision to the balanced budget amendment that will ensure that Social Security surpluses can never again be used to mask deficit spending.

Make no mistake, the amendment will still require that the Federal budget be balanced by the year 2002. That is our promise to the American people. And I believe we can also require that, after a suitable phase-in, the Federal budget be balanced without counting the surpluses in the Social Security trust funds.

I am optimistic that we have an opportunity to pass the balanced budget amendment with broad bipartisan support in the U.S. Senate. Senator SIMON has been a leader in this important effort from the very beginning. I have directed our side to work with the Democrats and I would hope several of those Senators who changed their votes last year can come home again and support the balanced budget amendment as they have in the past.

It is no small accomplishment that all of us now agree that the budget should be balanced by the year 2002. That is a big change since last March. It is not just Republicans saying it now, but all of us—from Republicans to blue dog Democrats to the President of the United States.

I believe that in itself is good news for America. Since we all agree that we ought to do this by the year 2002, one way to underscore our determination and convince the American people we are serious is to pass the constitutional amendment for a balanced budget that will require that we do it by the year 2002.

So I do not give up hope that we can finally pass the balanced budget amendment and send it to the States for ratification. Remember that our action here is not the end of the line. The final decision about whether or not the balanced budget amendment will go into effect reverts to those outside Washington where most people would like to hope or think the decisions are made—with the States and with State legislators, with Governors, the American people, the taxpayers in each of the 50 States in America.

The Founding Fathers decided to give the ultimate authority over constitutional amendments to those who are closest to the people, the men and women who serve in State houses around the country. So if we get a two-thirds vote for a balanced budget constitutional amendment in the Senate and the House, it then does not go to the President because he has nothing to do with it; it goes to the States, where if three-fourths of the States ratify the constitutional amendment within a certain time period, it becomes part of the Constitution of the United States.

It has always seemed to me we should not be making judgments in an important area like balancing the budget; that we should bring in the States and bring in the State legislators, Republican or Democrat. They