the outer provinces of the Roman Empire stirred up civil unrest when Roman plus local taxation reached an estimated 25 percent of their income.

Today, the typical American family of four pays 38 percent of its income in taxes at all levels—working 3 hours of every 8-hour day just to pay taxes.

Tax-and-spend liberals don't like it when taxpayers are reminded that it is the taxpayer's money—not the Government's —that is taken in taxes.

I continue to support reasonable, fair tax relief that is pro-family and pro-economic growth.

Among other efforts, today, I am joining again as an original cosponsor, with Senator ASHCROFT, of the Working Americans Wage Restoration Act.

American wage-earners are double taxed. They pay Social Security taxes and income taxes twice on the same wages. The least they deserve to an above-the-line deduction against their income taxes for the taxes they pay into Social Security.

Too often within government, common sense is the least common kind of sense.

The Ashcroft-Craig bill would be one important step in the right direction.

American workers and their families need tax relief as soon as we can enact it. They are also clamoring for fundamental tax reform.

Compliance with the current Federal income tax system costs 5.4 billion hours a year and $200 billion—$700 for every man, woman, and child in America.

The IRS publishes 480 different tax forms, and another 280 forms to explain the first 480 forms.

If laid end-to-end, the 8 billion pages of instructions sent out by the IRS every year would circle the Earth 28 times.

The Internal Revenue Code is too complex, produces arbitrary results, and is far too involved in social engineering.

It is costing the Government the trust and confidence of the American people.

That's why Senator SHELBY and I will reintroduce the Freedom and Fairness Restoration Act—the flat tax bill—in the coming weeks.

Our bill would create a single, flat, tax rate of 17 percent. Families of modest and middle-class means would be protected—by a personal exemption amounting to $33,800 for a family of four.

A fair, flat tax system would reward work, promote savings and economic growth, and increase willing compliance with the law. As much as Americans distrust the tax laws, they fear the tax collector who enforces them.

Small wonder: Drug dealers, child molesters, and organized crime hit men have more legal rights than an average taxpayer whom the IRS suspects of underpaying his or her taxes.

Blatant disregard for individuals' rights has all been in pursuit of one goal: Get the money.

An ever-growing Federal Government, with its voracious appetite for taxpayers' hard-earned dollars, has led Congresses dominated for decades by tax-and-spend liberals to expand the powers of the Internal Revenue Service and allow the agency to ignore the due process of law protections to which American citizens otherwise have been entitled.

Americans expect to enjoy due process of the law as one of their fundamental rights. But that's not the case when you're dealing with the IRS.

Most of the time, if a criminal suspect is not publicly attracting the attention of a law enforcement officer, no one from the government—from the FBI to the local sheriff—can search their home or seize their property without a warrant from an impartial court, based upon a showing of probable cause.

But if the IRS thinks someone has underpaid their taxes, it can seize cars and freeze bank accounts on its own authority—without obtaining any kind of impartial, prior approval.

It can consider the taxpayer guilty until proven innocent. It can impose costly penalties until the taxpayer—sometimes after years of court proceedings—conclusively proves they did nothing wrong.

So-called ''horror stories'' about the IRS are multiplying. Sometimes the problem is brought on by a Tax Code that is too complicated even for the IRS to understand. Sometimes the problem is with IRS agents who act outside the law. And sometimes, it happens when IRS officials push to the limit the legal powers they've been granted by past Congresses and Presidents. In any case, there's never an excuse for such behavior.

Congress is now investigating these incidents. We are working to make the IRS more accountable and the process fairer.

One of these efforts will take a major step closer to becoming law today—S. 522, the ''anti-snooping'' bill introduced by Senator COVERDELL. I am proud to be a cosponsor.

This bill will clamp down on rogue IRS agents and put a stop to the unauthorized inspection of taxpayers' information. Years into the age of the computer, this is overdue. Absolute power corrupts absolutely.

Congress never should have granted powers to the IRS that allow it—that, in fact, have encouraged it—to trample the due process rights that all Americans should enjoy.

Criminal activity by individual, rogue IRS agents should not be hidden behind a shield of sovereign immunity.

We will pass the anti-snooping bill today. It is one small part of a larger reform package that still needs to be passed.

Many of the other needed reforms are included in another of Senator COVERDELL's bills, S. 365, the IRS Accountability Act. I am also proud to be a cosponsor of that bill, as well.

No people can remain free, or their government effective, if they do not display trust and confidence in each other.

Yet America's tax system increasingly eats like a corrosive acid at these very bonds of support and legitimacy.

I am committed to the three-step program necessary to restore fairness to the tax system and trust to the people:

Pro-family, pro-growth tax relief; a simpler, fairer, flatter Tax Code; and reform for the tax collector, increasing accountability and requiring the IRS to treat the taxpayer with dignity, respect, and due process of the law.

STUDY ON TAX CONTRIBUTIONS OF IMMIGRANTS

Mr. KENNEDY. As tax day is here, it is worth considering the contributions of legal immigrants to Uncle Sam.

A new study by the Library of Congress highlights the extraordinary level of Federal taxes paid by legal immigrants. Recent immigrants—including both those who have not yet naturalized and those who have become citizens—paid an estimated $55 billion in Federal income taxes in 1995. Without immigration, the Government would have had $55 billion less to pay for key services or deficit reduction.

We have long known of the major contributions of immigrants in developing innovative technologies, creating jobs for American workers, vitalizing our inner cities, serving in our Armed Forces, and in many other ways. But this report also shows that immigrants pay their way in Federal taxes.

The $55 billion that recent immigrants contributed is almost three times what the Federal Government will spend this year on law enforcement to deal with crime. It is twice what the Federal Government will invest in education. It is nine times the budget of the Environmental Protection Agency.

Often in recent years, Congress has been too quick to engage in immigrant-bashing, or too slow to recognize the immense contributions of immigrants to the Nation's heritage and history. Studies like this help to redress the balance, by demonstrating the continuing important role of immigration in our modern society.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, April 14, 1997, the Federal debt stood at $5,378,600,468,556.80. (Five trillion, three hundred seventy-eight billion, six hundred million, four hundred sixty-eight thousand, five hundred fifty-six dollars and eighty cents.)

Five years ago, April 14, 1992, the Federal debt stood at $3,895,238,000,000. (Three trillion, eight hundred ninety-five billion, two hundred thirty-eight million.)

Ten years ago, April 14, 1987, the Federal debt stood at $2,280,863,000,000.

(Two trillion, two hundred eighty billion, eight hundred sixty-three million.)

Fifteen years ago, April 14, 1982, the Federal debt stood at $1,063,287,000,000. (One trillion, sixty-three billion, two hundred eighty-seven million.)

Twenty-five years ago, April 14, 1972, the Federal debt stood at $430,716,000,000 (four hundred thirty billion, seven hundred sixteen million) which reflects a debt increase of nearly $5 trillion—$4,947,884,468,556.80 (four trillion, nine hundred forty-seven billion, eight hundred eighty-four million, four hundred sixty-eight thousand, five hundred fifty-six dollars and eighty cents) during the past 25 years.

JURISDICTION FOR LAWSUITS AGAINST TERRORIST STATES

Mr. HATCH. Mr. President, I have introduced legislation to make a technical correction to the provision of the Antiterrorism and Effective Death Penalty Act of 1996, which provided a limited exception to the Foreign Sovereign Immunity Act, allowing U.S. courts to hear claims by American victims of foreign terrorism against the lawless governments that sponsored the terrorist act. I am pleased to be joined by Senator MACK, Senator KENNEDY, Senator D'AMATO, and Senator MOYNIHAN in introducing this bill.

Nearly a year ago, when we passed the landmark Antiterrorism and Effective Death Penalty Act, Congress took the important step of ensuring that Americans who are harmed by foreign governments committing or directing terrorists acts can sue those governments in American courts. Congress did this by amending the Foreign Sovereign Immunity Act, which generally bars claims against foreign governments, to provide that the FSIA does not preempt claims for personal injury or death by the victims and survivors of terrorist acts committed by certified terrorist states. Thus, lawless nations no longer are able to hide their terrorist acts behind the rules of international law that they otherwise flaunt.

It has come to our attention, however, that a particular phrase in this law puts at risk, for a small class of intended claimants, the right to be heard in court.

As enacted, the law provides that a claim must be dismissed if ''the claimant or the victim was not a national of the United States'' when the terrorist act occurred. There is substantial concern that this phrase may be interpreted by the courts to require that both the victim and the claimant be U.S. nationals. As a result, several American claimants against Libya for the bombing of Pan Am Flight 103 could be barred from bringing an action because their spouses, who were killed in the attack, were British subjects.

Notably, the amendment to the Foreign Sovereign Immunity Act was not intended by Congress to preclude its application in such circumstances. Rather, all that was intended was that either the victim or the claimant be U.S. a national in order for foreign sovereign immunity not to apply, permitting a claim to go forward.

The legislation we are introducing today corrects this ambiguity, by amending the law to apply foreign sovereign immunity, and thus bar the claim if ''neither the claimant nor the victim was a national of the United States.'' It is only right that we should do this.

Companion legislation, H.R. 1225, has been introduced in the other body by Representatives HYDE and CONYERS, the distinguished chairman and ranking member of the House Judiciary Committee. It is my hope that my colleagues will join us in a bipartisan effort to pass this legislation quickly.

Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD following my remarks.

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

S. 568

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That effective with respect to any cause of action arising, before, on, or after the date of the enactment of this Act, section 1605(a)(7)(B)(ii) of title 28, United States Code, is amended by striking ''the claimant or victim was not'' and inserting ''neither the claimant nor the victim was''.

Mr. D'AMATO. Mr. President, I rise in support of the bill offered by the chairman of the Judiciary Committee that will correct a drafting error in the Antiterrorism and Effective Death Penalty Act of 1996, thereby removing an impediment that would have restricted U.S. victims or their U.S. survivors to sue a country, designated by the Department of State, that sponsored the terrorist act which caused the death.

The Antiterrorism Act contained provisions that limited the jurisdictional immunities of foreign states, particularly those countries that sponsored acts of terrorism. It was intended that a victim of terrorism who is an American national, or their American survivors, would not be barred from filing a claim against a country that sponsored the terrorist act. Unfortunately, as drafted, it was not clear that Congress intended this right of action to be available to victims who are American as well as survivors who are American, even if the victim who perished was not a U.S. citizen.

Countries, designated by the Department of State, that sponsor terrorism should be subject to civil suits by the victim or their surviving families. This right of action should be available whether the victim was American or the survivor was American.

This clarification should allow for the suit of an American citizen whose spouse perished in the destruction of Pan Am 103 over Lockerbie, Scotland, in December 1988.

I thank my colleague for taking up this issue and urge immediate passage so that justice can be achieved for several of the families of Pan Am 103, and all future victims of state-sponsored terrorism.

I yield the floor and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call.

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

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

MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Mr. Williams, one of his secretaries.

EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations which were referred to the appropriate committees.

(The nominations received today are printed at the end of the Senate proceedings.)

REPORT RELATIVE TO DUTY-FREE TREATMENT—MESSAGE FROM THE PRESIDENT—PM 29

The PRESIDING OFFICER laid before the Senate the following message from the President of the United States, together with an accompanying report; which was referred to the Committee on Finance.

To the Congress of the United States:

The Generalized System of Preferences (GSP) program offers duty-free treatment to specified products that are imported from designated developing countries. The program is authorized by title V of the Trade Act of 1974, as amended.

Pursuant to title V, I have determined that Argentina fails to provide adequate and effective means under its laws for foreign nationals to secure, to exercise, and to enforce exclusive rights in intellectual property. As a result, I have determined to withdraw benefits for 50 percent (approximately $260 million) of Argentina's exports under the GSP program. The products subject to removal include chemicals, certain metals and metal products, a variety of manufactured products, and several agricultural items (raw cane sugar, garlic, fish, milk protein concentrates, and anchovies).

This notice is submitted in accordance with the requirements of title V of the Trade Act of 1974.

WILLIAM J. CLINTON.

THE WHITE HOUSE, *April 11, 1997.*