

(b) REPEAL OF ESTATE AND GIFT TAXES.—The repeal made by section ____03 applies to estates of decedents dying, and transfers made, after December 31, 1997.

(c) TECHNICAL AND CONFORMING CHANGES.—The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable but in any event not later than 90 days after the date of enactment of this title, submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a draft of any technical and conforming changes in the Internal Revenue Code of 1986 which are necessary to reflect throughout such Code the changes in the substantive provisions of law made by this title.

NOTICES OF HEARINGS

COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Senate Committee on Labor and Human Resources will be held on Tuesday, May 5, 1998, 10 a.m., in SD-430 of the Senate Dirksen Building. The subject of the hearing is "10 Years of the SAFE KIDS Campaign." For further information, please call the committee, 202/224-5375.

SUBCOMMITTEE ON CHILDREN AND FAMILIES

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Senate Committee on Labor and Human Resources, Subcommittee on Children and Families, will be held on Tuesday, May 5, 1998, 2 p.m., in SD-430 of the Senate Dirksen Building. The subject of the hearing is "Community Services Block Grant: Expanding Opportunities for Community and Neighborhood Partnerships." For further information, please call the committee, 202/224-5375.

COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Senate Committee on Labor and Human Resources will be held on Thursday, May 7, 1998, 10 a.m., in SD-430 of the Senate Dirksen Building. The subject of the hearing is "Better Teachers for Today's Classroom: How to Make it Happen." For further information, please call the committee, 202/224-5375.

ADDITIONAL STATEMENTS

CONSUMER AND MAIN STREET PROTECTION ACT OF 1998

• Mr. GRAHAM. Mr. President, I rise to announce my cosponsorship of Senator BUMPERS' "Consumer and Main Street Protection Act of 1998." My support for this legislation is based on four important principles:

First, this bill promotes tax fairness. Mail order businesses unfairly benefit from their unique status. They can engage in interstate commerce—sell products to customers in any state of the nation—but are not responsible for collecting state and local sales taxes.

This places state and local businesses, which have no choice but to collect sales tax on the merchandise they sell, at a severe competitive disadvantage. This is especially damaging to small businesses, which are the backbone of our nation's economy. Over the last five years, Florida businesses with less than 20 employees have created 71 percent of all new jobs in the state—775,000 in total. Our bill will put main street merchants on the same competitive footing as mail order businesses.

Second, this bill protects consumers. It prevents them from experiencing an unexpected and unwelcome tax surprise. Many mail order shoppers are unaware that most states are empowered to assess a sales tax on the purchase of goods sold across state lines. They are surprised when states like Florida come around to collect sales tax due on particularly expensive goods.

Third, this bill preserves states' rights. Mr. President, there is no state right that is more fundamental than the right to decide how to raise revenue. Because the federal government has not protected this right, Florida currently loses an estimated \$168.9 million each year in potential revenues. Nationwide, states have lost more than \$3.3 billion as a result of Washington's handcuffs. If we are determined to make good on our promise to return more power and responsibility to states and local communities—and I think we must be—it makes no sense to dictate how Governors and legislators raise money. That's their job, not ours.

Mr. President, state officials from across the nation are asking for our help. But don't take my word for it. Ask the National Governors Association, which once again passed a resolution supporting this kind of federal legislation at its Winter 1997 meetings.

Finally, this bill provides fairness to mail order firms. Most companies with nationwide sales of less than \$3 million are exempt. The act gives companies the option of collecting a single blended rate for each state rather than the myriad of different state and local rates. Out of state companies only have to file tax returns once per quarter. And states participating in the Act must establish a toll-free number for out-of-state companies to obtain information and forms.

Mr. President, it is time that the federal government remove the straitjacket from states and restore to Governors and state legislators their power to raise revenue. I commend Senator BUMPERS for his efforts to preserve states' rights in these important fiscal matters.●

TRIBUTE TO THE CAMPBELLSVILLE UNIVERSITY LADY TIGERS: 1998 MID-SOUTH CONFERENCE BASKETBALL TOURNAMENT CHAMPIONS

• Mr. MCCONNELL. Mr. President, I rise today to celebrate the remarkable

season recently completed by the Lady Tigers of Campbellsville University, located in the town of Campbellsville, Kentucky. While many are more familiar with the Kentucky basketball dynasties built in places like Louisville and Lexington, Campbellsville has a pretty impressive run of its own going.

Nationally ranked all year, the Lady Tigers completed their regular season with a record of 21-7. Winning both the Mid-South Conference Regular Season and Tournament titles earned Campbellsville an automatic bid to the National Association of Intercollegiate Athletics (NAIA) championship tournament in Jackson, Tennessee. This is the ninth consecutive season that Campbellsville has qualified for the national tournament.

The Lady Tigers opened the NAIA national tournament by defeating Big State Conference Tournament Champion LeTourneau University 95-56 in the first round and then defeated Oklahoma City University in the Second Round by a score of 69-51. The Lady Tigers were finally stopped in the quarterfinals by four-time defending National Champion, Southern Nazarene University of Oklahoma, in a heart-breaker, 72-67.

Throughout the season, the Lady Tigers were led by Mid South Conference Player of the Year Shannon Wathen, and All-Conference teammates Julie Jeffries and Farrah Sullivan. Together, this senior triumvirate combined to average over thirty nine-points and fifteen rebounds per game. Post-season honors were also bestowed on Coach Donna Wise, who has led Campbellsville to nine consecutive national tournament births and ranks second in wins among active NAIA coaches with 475.

Mr. President, Coach Wise has built a national powerhouse women's basketball program in Campbellsville, a small town in Central Kentucky. I hope my colleagues will join me in offering congratulations to Coach Wise, her players, and everyone associated with the Campbellsville Lady Tigers on another great season.●

COSPONSORSHIP OF S. 1180, ENDANGERED SPECIES REAUTHORIZATION ACT

• Mr. CRAIG. Mr. President, I would like to take a few minutes today to talk about S. 1180, the Endangered Species Act reauthorization bill, and why I have decided to cosponsor it at this time.

As our colleagues know, this bill was passed by the Environment and Public Works Committee last fall, and it is currently on the calendar, ready for consideration by the full Senate. I have been slow to cosponsor S. 1180 because of some reservations I had—and still have—about the bill. I will talk in more detail about those reservations later.

However, I am absolutely convinced that the current Endangered Species