

survivors or their heirs from any settlement or adjudication in their favor, non-taxable. This legislation is now very much needed because survivors of the Holocaust who had assets withheld from them by Swiss banks or others have finally received justice in the form of a settlement between the banks and the survivors' attorneys in August 1998. The settlement was for \$1.25 billion for survivors worldwide. We must remember, one-third of all Holocaust survivors live in the United States. This is why this legislation is so needed.

In addition to these recipients, survivors who are needy, will be receiving one-time payments from the Swiss Humanitarian Fund established by the Swiss government in 1997. In both cases, payments from the Swiss banks and other sources like this should be excluded from taxation because they are receiving back what was rightfully theirs to begin with. The sum total of payments coming to the needy Holocaust survivors in the United States from this fund will be \$31.4 million. It would be a travesty if the IRS were to decide that these funds would be taxable.

Mr. President, it is necessary to understand that the survivors who sued the banks and settled in August 1998 did so because this was the only avenue left open to them to seek justice. Deprived of their assets, or those of their families for over 50 years, survivors fought unsuccessfully until now to receive what rightfully belonged to them.

With the average age of Holocaust survivors at 80, there is little time for debate over these payments which will ease life for the survivors in their final years. To tax them for the long overdue receipt of assets would be wrong. This is why I am offering this legislation. The survivors of man's greatest inhumanity to man deserve justice. After escaping death at the hands of the Nazis, they were again victimized by the Swiss bankers. Now that they have received some measure of justice, let us not take their assets from them again.

Mr. President, I urge my colleagues to support me in this legislation and urge its speedy passage.

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. 2549

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

**SECTION 1. NO TAX ON AMOUNTS RECEIVED BY HOLOCAUST VICTIMS.**

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, gross income shall not include any amount received by an individual from any person as a result of a settlement or adjudication in the individual's favor arising out of any moral or legal injustice experienced by the individual as a Holocaust victim, including any amount received from the Swiss Humanitarian Fund established by the Government of Switzerland.

(b) EFFECTIVE DATE.—This section shall apply to amounts received in taxable years

beginning before, on, or after the date of the enactment of this Act. •

By Mr. D'AMATO:

S. 2551. A bill to amend title XVIII of the Social Security Act to permit the replacement of health insurance policies for certain disabled medicare beneficiaries notwithstanding that the replacement policies may duplicate medicare benefits; to the Committee on Finance.

**MEDICARE ANTI-DUPLICATION AMENDMENT**

Mr. D'AMATO. Mr. President, I rise today to introduce S. 2551, the Medicare anti-duplication bill. This important reform legislation is a necessary step in improving the rights and choices that face New Yorkers. This amendment will in fact correct the language of title XVIII of the Social Security Act to correct an unintended consequence of the Federal Medicare anti-duplication law and permits disabled persons to take full advantage of the full range of choices in the health insurance market that are currently available for other New York State citizens. The very narrow legislative change I am proposing will allow several hundred chronically ill New York residents to choose from a variety of health care plans which offer identical health care coverage at lower prices.

In 1995, New York enacted a "Point of Service" law requiring all HMO's in the state to offer standardized health care benefits to any individual who purchases coverage directly from the plan. However, some individuals that the New York law was intended to help were unable to purchase this coverage.

The Federal Medicare anti-duplication statute prohibits insurers from selling coverage, other than Medicare supplement coverage, which duplicate benefits available under Medicare. In New York, individuals who were receiving Medicare benefits due to disabilities, were permitted to elect continued coverage of private insurance which were purchased prior to enrolling in Medicare. Prior to 1996 these individuals' choices were limited, and were essentially forced to continue their very expensive Commercial policies. After the "Point of Service" law was enacted, there were numerous policies available which provided identical benefits to the Empire policy, at more affordable prices.

Those disabled Medicare subscribers enrolled in the Empire policy, however, were prohibited from purchasing these other less expensive policies as a result of the Federal anti-duplication law because the time to elect to continue private coverage had expired. These Disabled individuals numbering between 400-500, were left with essentially one choice, continuing a very expensive commercial policy.

My anti-duplication amendment will ensure that the disabled New Yorker enrolled in medicare is available to afford a managed care product, and that these purchases will not be considered a "duplicate" of Medicare health benefits. My bill has been drafted specifically to help those several hundred chronically sick individuals in New

York, who, prior to 1996, did not have the choice to select one of the many policies which were subsequently required by State Law.

**ADDITIONAL COSPONSORS**

S. 1286

At the request of Mr. JEFFORDS, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 1286, a bill to amend the Internal Revenue Code of 1986 to exclude from gross income certain amounts received as scholarships by an individual under the National Health Corps Scholarship Program.

S. 1529

At the request of Mr. KENNEDY, the names of the Senator from Nebraska (Mr. KERREY) and the Senator from West Virginia (Mr. ROCKEFELLER) were added as cosponsors of S. 1529, a bill to enhance Federal enforcement of hate crimes, and for other purposes.

S. 1720

At the request of Mr. LEAHY, the name of the Senator from Nebraska (Mr. KERREY) was added as a cosponsor of S. 1720, a bill to amend title 17, United States Code, to reform the copyright law with respect to satellite retransmissions of broadcast signals, and for other purposes.

S. 1868

At the request of Mr. NICKLES, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of S. 1868, a bill to express United States foreign policy with respect to, and to strengthen United States advocacy on behalf of, individuals persecuted for their faith worldwide; to authorize United States actions in response to religious persecution worldwide; to establish an Ambassador at Large on International Religious Freedom within the Department of State, a Commission on International Religious Persecution, and a Special Adviser on International Religious Freedom within the National Security Council; and for other purposes.

S. 2180

At the request of Mr. LOTT, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 2180, a bill to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to clarify liability under that Act for certain recycling transactions.

S. 2196

At the request of Mr. GORTON, the name of the Senator from Virginia (Mr. ROBB) was added as a cosponsor of S. 2196, a bill to amend the Public Health Service Act to provide for establishment at the National Heart, Lung, and Blood Institute of a program regarding lifesaving interventions for individuals who experience cardiac arrest, and for other purposes.

S. 2217

At the request of Mr. FRIST, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. 2217, a bill to provide for continuation of the Federal research investment in a fiscally sustainable way, and for other purposes.

S. 2233

At the request of Mr. CONRAD, the name of the Senator from Kentucky (Mr. FORD) was added as a cosponsor of S. 2233, a bill to amend section 29 of the Internal Revenue Code of 1986 to extend the placed in service date for biomass and coal facilities.

S. 2364

At the request of Mr. CHAFEE, the names of the Senator from Ohio (Mr. DEWINE) and the Senator from Alaska (Mr. MURKOWSKI) were added as cosponsors of S. 2364, a bill to reauthorize and make reforms to programs authorized by the Public Works and Economic Development Act of 1965.

S. 2418

At the request of Mr. JEFFORDS, the names of the Senator from California (Mrs. BOXER), and the Senator from Illinois (Ms. MOSELEY-BRAUN) were added as cosponsors of S. 2418, a bill to establish rural opportunity communities, and for other purposes.

S. 2507

At the request of Mr. MCCAIN, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 2507, a bill to stimulate increased domestic cruise ship opportunities for the American cruising public by temporarily reducing barriers for entry into the domestic cruise ship trade.

S. 2520

At the request of Mr. LAUTENBERG, his name was added as a cosponsor of S. 2520, a bill to exclude from Federal taxation any portion of any reward paid to David R. Kaczynski and Linda E. Patrik which is donated to the victims in the Unabomber case or their families or which is used to pay Mr. Kaczynski's and Ms. Patrik's attorneys' fees.

S. 2522

At the request of Mr. DEWINE, the name of the Senator from Alabama (Mr. SHELBY) was added as a cosponsor of S. 2522, a bill to support enhanced drug interdiction efforts in the major transit countries and support a comprehensive supply eradication and crop substitution program in source countries.

## SENATE JOINT RESOLUTION 56

At the request of Mr. GRASSLEY, the names of the Senator from Delaware (Mr. BIDEN), the Senator from Washington (Mr. GORTON), and the Senator from Florida (Mr. MACK) were added as cosponsors of Senate Joint Resolution 56, a joint resolution expressing the sense of Congress in support of the existing Federal legal process for determining the safety and efficacy of drugs, including marijuana and other Schedule I drugs, for medicinal use.

SENATE CONCURRENT RESOLUTION 121

At the request of Mr. SPECTER, the names of the Senator from North Dakota (Mr. CONRAD) and the Senator from North Dakota (Mr. DORGAN) were added as cosponsors of Senate Concurrent Resolution 121, a concurrent resolution expressing the sense of Congress that the President should take all necessary measures to respond to the increase in steel imports resulting from the financial crises in Asia, the independent States of the former Soviet Union, Russia, and other areas of the world, and for other purposes.

## SENATE RESOLUTION 257

At the request of Mr. MURKOWSKI, the names of the Senator from New Mexico (Mr. DOMENICI) and the Senator from Nebraska (Mr. HAGEL) were added as cosponsors of Senate Resolution 257, a resolution expressing the sense of the Senate that October 15, 1998, should be designated as "National Inhalant Abuse Awareness Day."

## SENATE RESOLUTION 260

At the request of Mr. GRAHAM, the names of the Senator from California (Mrs. FEINSTEIN), the Senator from Utah (Mr. HATCH), the Senator from Idaho (Mr. CRAIG), the Senator from Colorado (Mr. CAMPBELL), the Senator from Montana (Mr. BURNS), the Senator from New Mexico (Mr. DOMENICI), and the Senator from Massachusetts (Mr. KENNEDY) were added as cosponsors of Senate Resolution 260, a resolution expressing the sense of the Senate that October 11, 1998, should be designated as "National Children's Day."

SENATE RESOLUTION 285—EX-PRESSING THE SENSE OF THE SENATE THAT ALL NECESSARY STEPS SHOULD BE TAKEN TO ENSURE THE ELECTIONS TO BE HELD IN GABON ARE FREE AND FAIR

Mr. LUGAR submitted the following resolution; which was referred to the Committee on Foreign Relations.

S. RES. 285

Whereas Gabon is a heavily forested and oil-rich country on central Africa's west coast;

Whereas Gabon gained independence from France in 1960;

Whereas Gabon is scheduled to hold national elections in December 1998 for the purpose of electing a President;

Whereas the Government of Gabon has been subject to single-party rule for a significant period of its recent history and only 1 person has held the office of the President since 1967;

Whereas the Freedom House Survey of World Freedom, 1997-1998, determined that "Gabon's citizens have never been able to exercise their constitutional right to change their government democratically";

Whereas the International Foundation for Election Systems (IFES) and the National Democratic Institute (NDI) served as observers during the organization of the 1993 Presidential and legislative elections in Gabon and found widespread electoral irregularities;

Whereas the Government of Gabon is a signatory to the "Paris Accords" of 1994, ap-

proved by national referendum in July 1995, which were to have provided for a State of law guaranteeing basic individual freedoms and the organization of free and fair elections under a new independent national election commission;

Whereas the people of Gabon have demonstrated their support for the democratic process through the formation of numerous political parties since 1990 and their strong participation in prior elections; and

Whereas it is in the interest of the United States to promote political and economic freedom in Africa and throughout the world: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes and commends those Gabonese who have demonstrated their love for free and fair elections;

(2) commends the Gabonese Government for inviting the International Foundation for Election Systems to perform a pre-election assessment study;

(3) calls on the Gabonese Government—

(A) to take measures to help ensure a credible election and to ensure that the election commission remains independent and impartial; and

(B) to invite the International Foundation for Election Systems, the National Democratic Institute, the International Republic Institute, and other appropriate international non-governmental organizations to aid the organization of, and supervise the December 1998 Presidential election in Gabon, in an effort to ensure that these elections in Gabon are free and fair;

(4) urges the Government of Gabon to take all necessary and lawful steps toward conducting free and fair elections;

(5) calls on the international community to join the United States in offering their assistance toward free and fair elections;

(6) urges the United States Government to provide support directly and through appropriate non-governmental organizations to aid the organization of free and fair elections in Gabon;

(7) calls on the United States Government to work with the international community in urging the Government of Gabon to create the conditions necessary to guarantee free and fair elections; and

(8) urges the United States Government and the international community to continue to encourage the Government of Gabon to ensure a lasting and committed transition to democracy.

● Mr. LUGAR. Mr. President, I submit a resolution calling for free and transparent presidential elections in the African country of Gabon. A similar measure was introduced in the House of Representatives, and I applaud the work of those Members of the House who are bringing attention to democratic development in this democracy.

This resolution expresses support for the promotion of transparent elections at a crucial time in Gabon's political development. Although ostensibly a democracy since 1961, Gabon has been ruled by the same individual—Omar Bongo—since 1967. In 1968, President Bongo declared Gabon a one-party state and has since then won four consecutive presidential elections.

A political easing in 1990 led to the strengthening of individual rights and the establishment of multi-party elections. However, there have been reports that disorganization and a lack of transparency marred President Bongo's most recent election in December 1993.