

down to 50 percent. The administration marketed this as an attack on the "three martini lunch," but the tax increase was in fact a big blow to the wallets and pocketbooks of working class Americans whose jobs require them to be stranded far from home.

Workers who are covered by federal "hours of service" regulations—long-haul truckers, airline flight attendants and pilots, long distance bus drivers, some merchant mariners and railroad workers—have no choice but to eat their meals on the road. Their meal expenses are a necessary and unavoidable part of their jobs. The Clinton administration's business meal tax increase hit these occupations hard. For the average trucker, making between \$32,000 and \$36,000 annually, this tax increase might be greater than \$1,000 per year. This is a lot of money to these hard-working taxpayers.

Congress addressed this inequity last year, passing a provision that would gradually raise the meal deduction percentage back to 80 percent for these workers. But a slow, gradual fix is not good enough. Today I am introducing a bill that would immediately restore the 80 percent deduction for truckers, flight crews, and other workers limited by the federal "hours of service" regulations.

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. 2628

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

SECTION 1. INCREASED DEDUCTIBILITY OF BUSINESS MEAL EXPENSES FOR INDIVIDUALS SUBJECT TO FEDERAL LIMITATIONS ON HOURS OF SERVICE.

(a) IN GENERAL.—Paragraph (3) of section 274(n) of the Internal Revenue Code of 1986 (relating to only 50 percent of meal and entertainment expenses allowed as deduction) is amended to read as follows:

"(3) SPECIAL RULE FOR INDIVIDUALS SUBJECT TO FEDERAL HOURS OF SERVICE.—In the case of any expenses for food or beverages consumed while away from home (within the meaning of section 162(a)(2)) by an individual during, or incident to, the period of duty subject to the hours of service limitations of the Department of Transportation, paragraph (1) shall be applied by substituting '80 percent' for '50 percent'."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1998. ●

ADDITIONAL COSPONSORS

SENATE JOINT RESOLUTION 56

At the request of Mr. GRASSLEY, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor 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.

AMENDMENTS SUBMITTED

COAST GUARD AUTHORIZATION ACT OF 1998

SNOWE AMENDMENT NO. 3813

Mr. JEFFORDS (for Ms. SNOWE) proposed an amendment to the bill (H.R. 2204) to authorize appropriations for fiscal years 1998 and 1999 for the Coast Guard, and for other purposes; as follows:

Strike out all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Coast Guard Authorization Act for Fiscal Years 1998, 1999, and 2000".

SEC. 2. TABLE OF SECTIONS.

The table of sections for this Act is as follows:

Sec. 1. Short title.

Sec. 2. Table of sections.

Title I—Appropriations; Authorized Levels

Sec. 101. Authorization of appropriations.

Sec. 102. Authorized levels of military strength and training.

Sec. 103. LORAN-C.

Title II—Coast Guard Management

Sec. 201. Severance pay.

Sec. 202. Authority to implement and fund certain awards programs.

Sec. 203. Use of appropriated funds for commercial vehicles at military funerals.

Sec. 204. Authority to reimburse Novato, California, Reuse Commission.

Sec. 205. Eliminate supply fund reimbursement requirements.

Sec. 206. Disposal of certain material to Coast Guard Auxiliary.

Sec. 207. Law enforcement authority for special agents of the Coast Guard Investigative Service.

Sec. 208. Report on excess Coast Guard property.

Sec. 209. Fees for navigation assistance services.

Sec. 210. Aids to navigation report.

Title III—Marine Safety and Environmental Protection

Sec. 301. Alcohol testing.

Sec. 302. Penalty for violation of international safety convention.

Sec. 303. Protect marine casualty investigations from mandatory release.

Sec. 304. Eliminate biennial research and development report.

Sec. 305. Extension of territorial sea for certain laws.

Sec. 306. Safety management code report and policy.

Sec. 307. Oil and hazardous substance definition and report.

Sec. 308. National Marine Transportation System.

Sec. 309. Availability and use of EPIRBs for recreational vessels.

Sec. 310. Search and rescue helicopter coverage.

Sec. 311. Petroleum transportation.

Sec. 312. Seasonal Coast Guard helicopter air rescue capability.

Sec. 313. Ship reporting systems.

Sec. 314. Interim authority for dry bulk cargo residue disposal.

Title IV—Miscellaneous

Sec. 401. Vessel identification system amendments.

Sec. 402. Conveyance of lighthouses.

Sec. 403. Administrative authority to convey lighthouses.

Sec. 404. Conveyance of Communication Station Boston Marshfield Receiver site, Massachusetts.

Sec. 405. Conveyance of Nahant Parcel, Essex County, Massachusetts.

Sec. 406. Conveyance of Coast Guard Station Ocracoke, North Carolina.

Sec. 407. Conveyance of Loran Station Nantucket.

Sec. 408. Conveyance of Reserve training facility, Jacksonville, Florida.

Sec. 409. Conveyance of decommissioned Coast Guard vessels.

Sec. 410. Amendment to conveyance of vessel S/S Red Oak Victory.

Sec. 411. Transfer of Ocracoke Light Station to Secretary of the Interior.

Sec. 412. Vessel documentation clarification.

Sec. 413. Sanctions for failure to land or to heave to; sanctions for obstruction of boarding and providing false information.

Sec. 414. Dredge clarification.

Sec. 415. Great Lakes Pilotage Advisory Committee.

Sec. 416. Documentation of certain vessels.

Sec. 417. Double hull alternative designs study.

Sec. 418. Report on maritime activities.

Sec. 419. Vessel sharing agreements.

Sec. 420. Report on SWATH technology.

Sec. 421. Report on tonnage calculation methodology.

Sec. 422. Authority to convey National Defense Reserve Fleet Vessel, American Victory.

Sec. 423. Authority to convey National Defense Reserve Fleet Vessel, John Henry.

Sec. 424. Authorized number of NOAA Corps commissioned officers.

Sec. 425. Coast Guard City, USA

Sec. 426. Marine transportation flexibility.

Title V—Administrative Process for Jones Act Waivers

Sec. 501. Findings.

Sec. 502. Administrative waiver of coastwise trade laws.

Sec. 503. Revocation.

Sec. 504. Definitions.

Title VI—Harmful Algal Blooms and Hypoxia

Sec. 601. Short title.

Sec. 602. Findings.

Sec. 603. Assessments.

Sec. 604. Northern Gulf of Mexico hypoxia.

Sec. 605. Authorization of appropriations.

Sec. 606. Amendment to National Sea Grant College Program Act.

Sec. 607. Amendment to the Coastal Zone Management Act.

Title VII—Additional Miscellaneous Provisions

Sec. 701. Applicability of authority to release restrictions and encumbrances.

TITLE I—APPROPRIATIONS; AUTHORIZED LEVELS

SEC. 101. AUTHORIZATION OF APPROPRIATIONS.

(a) FISCAL YEAR 1998.—Funds are authorized to be appropriated for necessary expenses of the Coast Guard for fiscal year 1998, as follows:

(1) For the operation and maintenance of the Coast Guard, \$2,715,400,000, of which \$25,000,000 shall be derived from the Oil Spill Liability Trust Fund.

(2) For the acquisition, construction, rebuilding, and improvement of aids to navigation, shore and offshore facilities, vessels, and aircraft, including equipment related thereto, \$397,850,000, to remain available until expended, of which \$20,000,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990.

(3) For research, development, test, and evaluation of technologies, materials, and human factors directly relating to improving