

fiscal year 1998; to the Committee on Governmental Affairs.

EC-1130. A communication from the Deputy Secretary of Defense, transmitting, pursuant to law, the Department's annual report under the Federal Managers' Financial Integrity Act for fiscal year 1998; to the Committee on Governmental Affairs.

EC-1131. A communication from the Chairwoman of Equal Employment Opportunity Commission, transmitting, pursuant to law, the Commission's annual report under the Federal Managers' Financial Integrity Act for fiscal year 1998; to the Committee on Governmental Affairs.

EC-1132. A communication from the Members of the Centennial of Flight Commission, transmitting, a report on Constitutional and ethical issues relative to the Centennial of Flight Commemoration Act; to the Committee on Governmental Affairs.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. DORGAN (for himself and Mr. HAGEL):

S. 317. A bill to amend the Internal Revenue Code of 1986 to provide an exclusion for gain from the sale of farmland which is similar to the exclusion from gain on the sale of a principal residence; to the Committee on Finance.

By Mr. INOUE:

S. 318. A bill to amend the Immigration and Nationality Act to facilitate the immigration to the United States of certain aliens born in the Philippines or Japan who were fathered by United States citizens; to the Committee on the Judiciary.

By Mr. LAUTENBERG:

S. 319. A bill to provide for childproof handguns, and for other purposes; to the Committee on the Judiciary.

By Mr. FEINGOLD:

S. 320. A bill to amend the Reclamation Reform Act of 1982 to clarify the acreage limitations and incorporate a means test for certain farm operations, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. CRAIG:

S. 321. A bill to streamline, modernize, and enhance the authority of the Secretary of Agriculture relating to plant protection and quarantine, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. CAMPBELL (for himself and Mr. BROWNBACK):

S. 322. A bill to amend title 4, United States Code, to add the Martin Luther King Jr. holiday to the list of days on which the flag should especially be displayed; to the Committee on the Judiciary.

By Mr. CAMPBELL:

S. 323. A bill to redesignate the Black Canyon of the Gunnison National Monument as a national park and establish the Gunnison Gorge National Conservation Area, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. HATCH (for himself, Mr. LEVIN, and Mr. MOYNIHAN):

S. 324. A bill to amend the Controlled Substances Act with respect to registration requirements for practitioners who dispense narcotic drugs in schedule IV or V for maintenance treatment or detoxification treatment; to the Committee on the Judiciary.

By Mrs. HUTCHISON (for herself, Mr. DOMENICI, Mr. NICKLES, Mr. MURKOW-

SKI, Mr. BINGAMAN, Mr. BREAUX, Mr. BROWNBACK, Mr. COCHRAN, Mr. CONRAD, Mr. ENZI, Mr. GRAMM, Mr. INHOFE, Ms. LANDRIEU, Mr. ROBERTS, Mr. ROCKEFELLER, Mr. STEVENS, Mr. THOMAS, Mr. BURNS, and Mr. LOTT):

S. 325. A bill to amend the Internal Revenue Code of 1986 to provide tax incentives to encourage production of oil and gas within the United States, and for other purposes; to the Committee on Finance.

By Mr. JEFFORDS (for himself, Mr. FRIST, Mr. DEWINE, Mr. ENZI, Mr. HUTCHINSON, Ms. COLLINS, Mr. BROWNBACK, Mr. HAGEL, and Mr. SESSIONS):

S. 326. A bill to improve the access and choice of patients to quality, affordable health care; to the Committee on Health, Education, Labor, and Pensions.

By Mr. HAGEL (for himself, Mr. DODD, Mr. DORGAN, Mr. GRAMS, Mr. HARKIN, Mr. LUGAR, Mr. ROBERTS, and Mr. WARNER):

S. 327. A bill to exempt agricultural products, medicines, and medical products from U.S. economic sanctions; to the Committee on Foreign Relations.

By Mr. SMITH of New Hampshire:

S. 328. A bill to make permanent the moratorium on the imposition of taxes on the Internet; to the Committee on Commerce, Science, and Transportation.

By Mr. ROBB:

S. 329. A bill to amend title, United States Code, to extend eligibility for hospital care and medical services under chapter 17 of that title to veterans who have been awarded the Purple Heart, and for other purposes; to the Committee on Veterans Affairs.

By Mr. AKAKA (for himself, Mr. LOTT, Ms. LANDRIEU, Mr. CRAIG, and Mr. GRAHAM):

S. 330. A bill to promote the research, identification, assessment, exploration, and development of methane hydrate resources, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. JEFFORDS (for himself, Mr. KENNEDY, Mr. ROTH, Mr. MOYNIHAN, Mr. CHAFEE, Mr. GRASSLEY, Mr. HATCH, Mr. MURKOWSKI, Mr. BREAUX, Mr. GRAHAM, Mr. KERREY, Mr. ROBB, Mr. ROCKEFELLER, Mr. BINGAMAN, Mrs. BOXER, Mr. CLELAND, Ms. COLLINS, Mr. DASCHLE, Mr. DEWINE, Mr. DODD, Mr. DURBIN, Mr. ENZI, Mrs. FEINSTEIN, Mr. GRAMS, Mr. HARKIN, Mr. HOLLINGS, Mr. HUTCHINSON, Mr. INOUE, Mr. JOHNSON, Mr. KERRY, Ms. MIKULSKI, Mrs. MURRAY, Mr. REED, Mr. REID, Mr. SARBANES, Ms. SNOWE, Mr. STEVENS, Mr. TORRICELLI, and Mr. WELLSTONE):

S. 331. A bill to amend the Social Security Act to expand the availability of health care coverage for working individuals with disabilities, to establish a Ticket to Work and Self-Sufficiency Program in the Social Security Administration to provide such individuals with meaningful opportunities to work, and for other purposes; to the Committee on Finance.

By Mr. BROWNBACK (for himself, Mr. SMITH of Oregon, Mr. ROBB, and Mr. LUGAR):

S. 332. A bill to authorize the extension of nondiscriminatory treatment (normal trade relations treatment) to the products of Kyrgyzstan; to the Committee on Finance.

By Mr. LOTT:

S. Res. 30. A resolution relative to the procedures concerning the Articles of Impeachment against William Jefferson Clinton; considered and agreed to.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DORGAN (for himself and Mr. HAGEL):

S. 317. A bill to amend the Internal Revenue Code of 1986 to provide an exclusion for gain from the sale of farmland which is similar to the exclusion from gain on the sale of a principal residence, to the Committee on Finance.

CAPITAL GAINS TAX FAIRNESS FOR FAMILY FARMERS

• Mr. DORGAN. Mr. President, today Senator HAGEL of Nebraska and I rise to introduce a bill to correct a fundamental flaw and inequity in the tax code that we need to fix immediately. This legislation is identical to a bill that I authored in the last Congress.

Too often, family farmers are not able to take full advantage of the \$500,000 capital gains tax break that city folks get when they sell their homes. Today, this inequity is particularly onerous for thousands of family farmers who are being forced to sell their farms due to depressed commodity prices, crop disease and failed federal farm policies. Once family farmers have been beaten down and forced to sell the farm they've farmed for generations, they get a rude awakening. Many of them discover, as they leave the farm, that Uncle Sam is waiting for them at the end of the lane with a big tax bill.

One of the most popular provisions included in the major tax bill in 1997 permits families to exclude from federal income tax up to \$500,000 of gain from the sale of their principal residences. That's a good deal, especially for most urban and suburban dwellers who have spent many years paying for their houses, and who regard their houses as both a home and a retirement account. For many middle income families, their home is their major financial asset, an asset the family can draw on for retirement. House prices in major growth markets such as Washington, D.C., New York, or California may start at hundreds of thousands of dollars. As a result, the urban dwellers who have owned their homes through many years of appreciation can often benefit from a large portion of this new \$500,000 capital gains tax exclusion. Unfortunately this provision, as currently applied, is virtually useless to family farmers.

For farm families, their farm is their major financial asset. Unfortunately, family farmers under current law receive little or no benefit from the new \$500,000 exclusion because the IRS separates the value of their homes from the value of the land the homes sit on. As people from my state of North Dakota

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated: