

Mr. LOTT. You are right on that one, and it didn't pass either.
I yield the floor.

WORST TERRORIST ACT

Mr. HELMS. Mr. President, in December 1988, a few days before Christmas, a terrorist bomb exploded on Pan Am flight #103 over Scotland. 270 people died—murdered is the more fitting word—including 189 Americans. It was one of the worst terrorist attacks in history.

Next month, two Libyan suspects are scheduled to go on trial in the Netherlands for the bombing. These two Libyans are believed to have planted the bomb, but there is widespread belief that the Libyan government ordered the attack.

Though the United Nations has suspended sanctions on Libya since Qadhafi saw fit to turn over the two suspects in the Pan Am 103 bombing, Libya has by no means been restored to the status of a civilized nation. Libya is a rogue nation that has been an avowed enemy of the United States for three decades. ("The time has come for us to deal America a strong slap on its cool arrogant face," Qadhafi said in 1973—at the same time he "nationalized" all foreign oil concessions in his country. "Nationalized" in this instance is a dressed-up word for outright thievery.)

So it is Qadhafi's regime that stands accused of the deliberate murder of American servicemen in the 1986 La Belle discotheque bombing. The same regime whose top officials have been convicted, in absentia, by French courts for bombing a French jetliner, killing 171 people, including seven Americans. The same regime that ordered the murder of 189 Americans on Pan Am Flight 103—Americans from 22 states: New York, New Jersey, Ohio, Pennsylvania, Connecticut, Vermont, Massachusetts, Michigan, Minnesota, Maryland, North Dakota, California, New Hampshire, Colorado, West Virginia, Texas, Florida, Virginia, Kansas, Arkansas, Rhode Island, and Washington D.C. Nearly half of America's states lost one or more residents to the Libyan terrorists in that 1988 bombing of Pan Am 103 over Scotland.

The mothers and fathers, husbands and wives, and all those children of the Pan Am 103 victims will never forget the horror but, unfortunately, the U.S. foreign policy establishment appears less concerned with that history, hence the recent U.S. decision to "review" the ban on American citizens' travel to Libya.

Mr. President, this resolution should remind the Administration of the heinous crimes committed by the Libyan regime. It identifies Libya's continued refusal to accept responsibility for its role in these acts. It calls on President Clinton to consult with Congress on policy toward Libya—consultations that would include disclosing United Nations documents containing assur-

ances to the Qadhafi regime that it would not be destabilized as a result of the trial in The Hague.

Most importantly, this resolution would emphasize the Sense of the Senate that all U.S. restrictions on Libya, including the travel ban, should remain in place until all cases of Libyan terrorism against Americans have been resolved, and until the Libyan government cooperates in bringing the murderers to justice.

A clear signal is needed to Qadhafi, and, apparently, to the Clinton Administration—that the United States will not stand idly by when our citizens are murdered.

If and when Libya apologizes and begins to make amends to all Americans, then perhaps there can be talks. Not before.

THE NEED FOR FUNDAMENTAL TAX REFORM

Mr. GORTON. Every April, Americans are reintroduced to the beauty of Spring by blooming tulips, green lawns, and the 5.5 million word federal income tax code.

As every citizen wrestles with the complexity and incomprehensibility of the mammoth tax code to file his or her return by the April 15th (April 17th this year) annual deadline, there is virtually universal agreement that change is desperately needed. I believe that amending the tax code is not enough. I believe that we must scrap the entire tax code—it is too complicated, too burdensome, too unfair.

How complicated is the tax code? Here are some illustrative facts and figures. The current federal income tax system was born in 1913 as a law under 100 pages in length. The original 1040 form covered two pages, front and back. This included instructions. Today, the 1040 form has 76 pages of instructions alone. The most basic tax form today, the EZ1040, has 33 pages of instructions.

The annotated tax code fills 14 volumes of some 11,700 pages, and it takes an additional 19 volumes totaling another almost 11,750 pages to contain the regulations governing the code. To implement the code, the Internal Revenue Service prints over 400 forms and more than 100 pamphlets with instructions on how to complete these forms.

We need to focus our attention in Congress on developing a new tax system, and we need the President to support changing the current tax code, instead of defending it from reform. Fundamental reform of the tax code is my number one tax priority and I believe a new federal tax system must be based on four principles: fairness, simplicity, uniformity and consistency.

My support for tax reform should not be interpreted as opposition to providing tax relief to American families and working individuals who are sending more of their paycheck to the federal government in taxes than at almost any point in our nation's history.

I absolutely support allowing people to keep more of the money they earned, and am pleased that the budget resolution adopted by Congress allows for a responsible reduction in taxes of \$150 billion over the next 5 years, rather than the \$13 billion tax increase for next year that the Clinton-Gore Administration proposed in their budget. The budget plan will allow Congress to consider several tax relief measures that not only reduce the tax burden on Americans, but also make the tax code simpler and more fair.

Congress has already passed legislation to repeal the Social Security Earnings Limit that penalized working seniors one dollar of Social Security benefits for every \$3 they earn over the limit of \$17,000. Congress is engaged in a debate to eliminate the marriage tax penalty. Eliminating the estate, or death, tax is not only a priority of mine and many in Congress, it is a priority for small business owners and family farmers whose very existence is threatened by this disgraceful tax.

Americans deserve a tax code they can understand and predict. About the only thing Americans can predict about the current tax code is that every April they will likely be sending a big check off to Uncle Sam, and about the only thing they understand is that the IRS will find them if they do not. This must change and it is why I am working for a new tax system that is fair, simple, uniform and consistent. A new code based on these four principles will free Americans from suffering through the forms and tax tables of April tax season, and allow them to enjoy the blossoms and sunshine of the April Spring season.

SOUTHEASTERN EUROPE: OBSERVATIONS AND OUTLOOK

Mr. VOINOVICH. Mr. President, when the bombing ceased, and Serbian military forces withdrew from the Kosovo province, most Americans believed that the end of the air war meant the end of the United States' involvement in the Balkans. Such a misconception is due primarily to the fact that the political and military situation in the Balkans, as well as U.S. foreign policy towards the region, remains largely unknown to the vast majority of Americans.

Because of my belief that the Balkan region is key to our strategic interests in Europe, earlier this year, I traveled to the Republic of Croatia, the Former Yugoslav Republic of Macedonia, Kosovo and Brussels, Belgium in order to examine the humanitarian, economic, political and security situation in Southeastern Europe. Today, I would like to take this opportunity to share some of my observations with my colleagues and the American people.

Before I proceed further, I would like to publicly thank U.S. Ambassador to Croatia, William Montgomery, U.S. Ambassador to Macedonia, Michael Einik, Chief of the U.S. Mission to