

Rural America Prosperity Act of 2000. I am pleased to be a cosponsor, along with my colleagues, Senators LUGAR, ROBERTS, and SANTORUM. I am a cosponsor of this bill because it gives our farmers some of the tools they need to succeed in today's economy and works to finish what was a key tool in our current agriculture policy.

In 1996, we passed a new version of the farm bill. This legislation began the process of eliminating government control over farmers. No longer did the government dictate what crops farmers could plant. Farmers could use their own discretion, honed by generations of living on the land, as to how their land and finances would be managed. The farm bill made numerous steps in the right direction, but there is more we can do. This, I believe, is a very important step to make this legislation better and more flexible.

This legislation takes us a few steps further down the road to better farming policy. It includes three important tax provisions that I feel are vital to the survival of Montana's and America's farmers. The first is the repeal of the estate tax, which would allow farms to be passed along to the next generation. Without the repeal, sons and daughters are forced to sell the only home they have ever known to pay the estate taxes, when their parents die. Family farms are disappearing fast enough without this added burden.

The second vital tax provision is the exclusion of capital gains from the sale of farmland. This simply puts farm owners on an even playing field with homeowners, who already benefit from exclusion of capital gains. The third tax provision lies in the area of health insurance. Farmers, and others who are self-employed, do not have health insurance provided for them. They must cover the full cost themselves. This legislation would give those who are self-employed a tax deduction for the cost of their insurance.

Farmers, more than any other sector of our economy are likely to experience substantial fluctuations in income. Market forces in farming are very unique: drought, flooding, infestation and disease all play a vital role in a farmer's bottom line. And it's not often when the elements of mother nature allow for a profitable harvest more than once in several years. I believe that farmers need to be able to smooth out fluctuations in their income in order to offset the effect of the high marginal tax rates that occur in years when both yield and prices are up. Income averaging is an important tool for farmers. Currently, alternative minimum taxes prevent many farmers from receiving the benefits of income averaging. This bill would fix that. Farmers will be able to put up to 20 percent of their annual farm income into a FARRM account that is deducted from their taxes.

As many of you know, while the rest of the economy is surging ahead, agri-

culture has been left behind in the dust. Prices are dropping, and farmers and ranchers are going out of business. We must assist in their survival and the development of new markets is an essential part of that survival. Imposing trade sanctions hurts American farmers and ranchers. Sanctions have effectively shut out American agricultural producers from 11 percent of the world market, with sanctions imposed on various products of over 60 countries. They allow our competitors an open door to those markets where sanctions are imposed by the United States. In times like these our producers need every available marketing option open to them. We cannot afford lost market share. Foreign markets offer a great opportunity for our agricultural products and negotiating trade agreements may put life back into our rural communities.

The farm bill took bold steps, but we cannot stop there. This legislation continues to make those steps towards a better situation for our farmers.

IT IS TIME TO UPDATE THE MISSOURI RIVER MASTER MANUAL

Mr. JOHNSON. Mr. President, I am pleased to take this opportunity to join my colleagues to discuss the issue of how the Missouri River should be managed by the Corps of Engineers and to address the remarks made earlier this week by my friends and colleagues from Missouri, Senators BOND and ASHCROFT. This issue has come before the Senate because some of my colleagues from states downstream on the Missouri River are attempting to politicize the management of the River.

They are trying to politicize this issue by adding a rider to the Energy and Water Appropriations bill to prevent the Corps of Engineers from changing the 40 year old Master Manual that sets the management policy of the River.

Let me assure you and the rest of my colleagues that after 40 years, the management of the Missouri River is in serious need of an update to reflect the current realities of the River. As the discussion—and sometimes, heated debate—continues with respect to the Missouri River and its various uses, the Army Corps of Engineers has proposed a revision of the Master Manual which governs how the River is managed.

I was among those who first called for a revision of the Master Manual because I firmly believed then, as I do now, that over the years, we in the Upper Basin states have lived with an unfortunate lack of parity under the current management practices on the Missouri River. It is no secret that we continue to suffer from an upstream vs. downstream conflict of interest on Missouri River uses. For example, traditionally, navigation has been emphasized on the Missouri River, to the detriment of river ecosystems and recreational uses. I recognize that navigation activities often support mid-

western agriculture, however the navigation industry has been declining since it peaked in the late 1970's. It is no longer appropriate to grossly favor navigation above other uses of the river.

Those of us from the upstream states have been working for more than 10 years to get the Corps of Engineers to finally make changes in the 40 year old Master Manual for the Missouri River.

After more than 40 years, the time has come for the management of the Missouri River to reflect the current economic realities of a \$90 million annual recreation impact upstream, versus a \$7 million annual navigation impact downstream. The Corps has been managing the Missouri River for navigation for far too long and it is time to finally bring the Master Manual into line with current economic realities.

As I stated earlier, the process to review and update the Master Manual began more than 10 years ago, in 1989, in response to concerns regarding the operation of the main stem dams, mainly during drought periods. A draft Environmental Impact Statement (DEIS) was published in September 1994 and was followed by a public comment period. In response to numerous comments, the Corps agreed to prepare a Revised DEIS.

After years of revisions and updates that have dragged this process out to ridiculous lengths, the Corps finally came forward with alternatives to the current Master Manual, including the "split season" alternative, which I strongly support, along with my colleagues from the Upper Basin states. Those of us from the States in the Upper Basin are determined to work aggressively for the interests of our region. For decades our states have made many significantly sacrifices which have benefited people living further south along the Missouri River.

Now is the time to finally bring an outdated and unfair management plan for the Missouri River up to date with modern economic realities.

MOUNT HELM BAPTIST CHURCH

Mr. LOTT. Mr. President, today I rise to honor the oldest African-American church in the City of Jackson, Mississippi, Mount Helm Baptist Church. Not only is it the oldest African-American church, but it is also one of the oldest churches in the State of Mississippi. Throughout this year, Mount Helm will be celebrating its 165th Anniversary with a theme "Celebrating Our Heritage: Anticipating Our Future". This year's theme should be echoed in the hearts and minds of everyone. This church clearly exemplifies this theme. Mount Helm, which was founded in 1835, has continuously been a community leader and a strong advocate for Christianity and the spreading of the Gospel.

Prior Lee, a prominent Jacksonian, developed a deep interest in religion