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vironmental rights; to provide a right of action for relief for protection of the environment from unreasonable infringement by activities which affect interstate commerce and to establish the right of all citizens to the protection, preservation, and enhancement of the environment. Referred to the Committee on Commerce.

By Mr. PERCY (for himself and Mr. DOLE):

S. 1105. A bill to provide income tax incentives for the modification of certain buildings so as to remove architectural and transportational barriers to the handicapped and elderly. Referred to the Committee on Finance.

By Mr. PERCY:

S. 1106. A bill to amend the Federal Reports Act to avoid undue delays in the collection of information by Government agencies. Referred to the Committee on Government Operations.

By Mr. McGEE:

S. 1107. A bill to permit immediate retirement of certain Federal employees. Referred to the Committee on Post Office and Civil Service.

By Mr. MONDALE:

S. 1108. A bill to amend the Internal Revenue Code, in order to protect farm property from estate taxation based upon its valuation for nonfarm use. Referred to the Committee on Finance.

By Mr. MONDALE (for himself, Mr. BAYH, Mr. CRANSTON, Mr. EAGLETON, Mr. HART, Mr. HATHAWAY, Mr. MANSFIELD, Mr. McGEE, Mr. McGOVERN, Mr. MOSS, and Mr. PROXMIRE:

S. 1109. A bill to amend the Internal Revenue Code of 1954 to provide that the designation of payments to the Presidential Election Campaign Fund be made on the front page of the taxpayer's income tax return form. Referred to the Committee on Finance.

By Mr. GURNEY (for himself and Mr. CHILES):

S. 1110. A bill to provide for orderly trade in fresh fruits and vegetables, and for other purposes. Referred to the Committee on Agriculture and Forestry.

By Mr. McCLURE:

S. 1111. A bill to quitclaim the interest of the United States to certain land in Bonner County, Idaho. Referred to the Committee on Interior and Insular Affairs.

By Mr. HUDDLESTON:

S. 1112. A bill for the relief of Mukhtar M. Ali. Referred to the Committee on the Judiciary.

By Mr. CRANSTON (by request):

S. 1113. A bill to amend the Small Business Act. Referred to the Committee on Banking, Housing and Urban Affairs.

By Mr. EAGLETON:

S. 1114. A bill to authorize assistance for demonstration projects designed to develop reforms in the criminal justice system in the United States. Referred to the Committee on the Judiciary.

By Mr. COOK:

S. 1115. A bill to amend the Controlled Substances Act to provide for the registration of practitioners conducting narcotic treatment programs. Referred to the Committee on the Judiciary.

By Mr. HUGHES (for himself and Mr. CLARK):

S. 1116. A bill to authorize the Secretary of Transportation to release restrictions on the use of certain property conveyed to the city of Algona, Iowa, for airport purposes. Referred to the Committee on Commerce.

By Mr. HARTKE:

S. 1117. A bill to amend the program of supplemental security income for the aged, blind, and disabled (established by title XVI of the Social Security Act) to provide for cost-of-living increases in the benefits provided thereunder. Referred to the Committee on Finance.

By Mr. PASTORE (for himself, Mr. PELL, Mr. AIKEN, and Mr. STAFFORD):

S. 1118. A bill to amend section 5034 of title 38, United States Code, to increase the number of nursing home beds in each State for war veterans in need of nursing home care. Referred to the Committee on Veterans' Affairs.

By Mr. MONTOYA (for himself and Mr. DOMENICI):

S. 1119. A bill to authorize the Secretary of the Interior to make water available for a minimum recreation pool in Elephant Butte Reservoir from the San Juan-Chama unit of the Colorado River storage project. Referred to the Committee on Interior and Insular Affairs.

By Mr. RIBICOFF:

S. 1120. A bill to permit officers and employees of the Federal Government to elect coverage under the old-age, survivors, and disability insurance system. Referred to the Committee on Finance.

By Mr. KENNEDY (for himself, Mr. ABOUREZK, Mr. BEALL, Mr. CLARK, Mr. HATHAWAY, Mr. McINTYRE, Mr. MONDALE, and Mr. PELL):

S. 1121. A bill to amend the Federal Regulation of Lobbying Act, and for other purposes. Referred to the Committee on Government Operations.

By Mr. COOK:

S. 1122. A bill to encourage the movement in interstate and foreign commerce of recycled and recyclable materials and to reduce the quantities of solid waste materials in commerce which cannot be recycled or do not contain available recycled materials and for other purposes. Referred to the Committee on Commerce.

By Mr. MOSS:

S. 1123. A bill to amend title 5, United States Code, to provide for the reclassification of positions of deputy United States marshal, and for other purposes. Referred to the Committee on Post Office and Civil Service.

By Mr. MONDALE (for himself, Mr. BAYH, Mr. BROOKE, Mr. CASE, Mr. CRANSTON, Mr. HART, Mr. HUGHES, Mr. HUMPHREY, Mr. JAVITS, Mr. KENNEDY, Mr. McGEE, Mr. McGOVERN, Mr. MOSS, Mr. NELSON, Mr. PELL, Mr. RANDOLPH, Mr. SCHWEIKER, Mr. STEVENSON, and Mr. WILLIAMS):

S.J. Res. 71. A joint resolution to provide for a study and evaluation of the ethical, social, and legal implications of advances in biomedical research and technology. Referred to the Committee on Labor and Public Welfare.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BAKER:

S. 1086. A bill to assure protection of public health and other living organisms from the adverse impact of the disposal of hazardous wastes, to authorize a research program with respect to hazardous waste disposal, and for other purposes. Referred to the Committee on Public Works.

Mr. BAKER. Mr. President, I am today introducing, for appropriate referral, legislation designated as the "Hazardous Waste Management Act of 1973."

This legislation was developed by the administration and was discussed by President Nixon when he submitted his environmental message to the Congress last month.

The primary feature of the bill is the creation, in section 5, of a new Federal regulatory procedure for controlling solid wastes that would cause "substantial damage to human health or to other living organisms." I am informed that the Environmental Protection Agency estimates that there are approximately 20 substances that would be so classified. They include products such as mercury, cadmium, and arsenic.

It should be noted that present law does not normally control such pollutants if disposed of on land. Such wastes would be controlled when discharged into a river or emitted as air pollutants. But if placed on land, they would normally go unregulated. Existing law merely calls for a Federal study of possible Federal disposal sites for especially hazardous materials.

This new legislation, in section 4, also authorizes the EPA to establish national standards and guidelines for enforcement by the States for other forms of hazardous solid wastes. As section 4 indicates, it is the view of the administration that the handling of solid wastes should rest primarily with local governments.

Other provisions of the bill establish civil penalties of up to $25,000 a day for violation of a hazardous waste procedure; authorize continued Federal research, including studies of freight rates affecting recycled materials; apply applicable standards to Federal agencies; permit citizen suits similar to those authorized by the Clean Air Act and the Federal Water Pollution Control Act; and authorize such sums as may be necessary to carry out the act.

This constructive legislative proposal from the administration will, I know, be evaluated with great care by the Committee on Public Works. While the Senate has earlier this session passed legislation that extends the existing Solid Waste Disposal Act for 1 year, it is essential that the committee initiate a broad evaluation of new initiatives for implementation later this year or early next. There will be other proposals for the Senate to consider, including some that I may put forward. There may also be a need to extend further the authorization for the existing Solid Waste Disposal Act, which is not amended by this bill, in order to continue the significant efforts now underway.

Mr. President, this proposal from the administration follows a period of careful review by the EPA, including the recent preparation of a major report on recycling, required by section 205 of existing law. This 205 report to the Congress is a most thorough and instructive one—delving deeply into the many impediments to more effective resource recovery.

Mr. President, I ask unanimous consent that a copy of the bill, a section-by-section analysis of the bill, and the section 205 study be printed at this point in the RECORD.

There being no objection, the bill and material were ordered to be printed in the RECORD, as follows:

S. 1086

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

SECTION 1. This Act may be cited as the "Hazardous Waste Management Act of 1973."

SEC. 2. Part III of subchapter A of chapter 2 of the Internal Revenue Code of 1954 is amended by adding at the end thereof the following new section:

"SEC. 2045. REAL PROPERTY USED IN FARMING.

"(a) VALUATION OF FARM PROPERTY.—In the case of real property used in farming by the decedent, the value of such property to be included in the gross estate shall be the value of such property for farming purposes, provided that the executor agrees to the provisions of subsection (b).

"(b) SPECIAL RULES.—The election to include farm property in the gross estate at the value provided in subsection (a) shall apply only if—

"(1) The provisions of section 6166 apply to the farming business or businesses of the decedent, and the executor could elect to pay the tax imposed by section 2001 attributable to the inclusion of the value of such property in the gross estate in installments, and information as to value in alternative uses is submitted with the estate tax return; and

"(2) The executor agrees to the payment of tax computed in accordance with the provisions of section 1253 upon the disposition of the property (a) in any manner which would accelerate the payment of tax under section 6166(h), or (B) if any partnership, trust, or corporation to which the farming property may be transferred ceases to use such property for farming.

"(c) EXCEPTION.—Where an interest in farming property (with respect to which estate tax under section 2001 has been determined using the value provided in subsection (a)) is subject to transfer as the result of the death of a person described in section 6166(h)(1)(D), such transfer shall not constitute a disposition under subsection (b), and the amount of tax with respect to such earlier transfer of such property which would have become due upon disposition of such interest shall not become due as a result of such transfer and shall not thereafter become a libaility upon subsequent transfer of such interest."

SEC. 3. Part IV of Subchapter P of Chapter 1 of the Internal Revenue Code of 1954 is amended by adding at the end thereof the following new section:

"SEC. 1254. Gain from disposition of farming property.

"(a) CIRCUMSTANCES UNDER WHICH SECTION APPLIES.—This section shall apply to any transfer of property valued under section 2045(a) which is a disposition under section 2045(b)(2).

"(b) TAX.—In lieu of the tax imposed by section 1, there is hereby imposed upon the disposition of property to which section 2045 applied a tax which shall consist of the sum of (1) the amount by which the estate tax determined under section 2001 would have exceeded the estate tax determined by valuing farming property at farming value had such farming property been valued without regard to section 2045 or at a value at date of disposition if such value is less than the value wtihout regard to section 2045, plus (2) if any amount is due under (1) and if the disposition would be taxable under other provisions of this subtitle, an amount determined in accordance with such other provisions using as basis the value for making the detemination under (1).

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By Mr. MONDALE (for himself, Mr. BAYH, Mr. CRANSTON, Mr. EAGLETON, Mr. HART, Mr. HATHAWAY, Mr. MANSFIELD, Mr. MCGEE, Mr. MCGOVERN, Mr. MOSS, and Mr. PROXMIRE):

S. 1109. A bill to amend the Internal Revenue Code of 1954 to provide that the designation of payments to the Presidential Election Campaign Fund be made on the front page of the taxpayer's income tax return form. Referred to the Committee on Finance.

THE $1 CAMPAIGN FUND CHECK-OFF

Mr. MONDALE. Mr. President, I am today introducing legislation to require the Internal Revenue Service to place the $1 check-off for the Presidential Election Campaign Fund on the front page of individual tax returns.

Joining with me in introducing this legislation are the Senators from Indiana (Mr. BAYH), California (Mr. CRANSTON), Missouri (Mr. EAGLETON), Michigan (Mr. HART), Maine (Mr. HATHAWAY), Montana (Mr. MANSFIELD), Wyoming (Mr. MCGEE), South Dakota (Mr. MCGOVERN), Utah (Mr. MOSS), and Wisconsin (Mr. PROXMIRE).

In 1971, Congress voted to allow every taxpayer to contribute $1 to a Presidential Election Campaign Fund by making a check-off on his or her income return.

It was clearly our intention and understanding that this check-off would go on the front of every taxpayer's return.

Now it turns out that the Internal Revenue Service has decided to place it on a separate form that is unlikely ever to come to the taxpayer's attention. This form—form 4875—is hidden away in the back of the package of material sent to taxpayers. Many banks, post offices, and other places where income tax forms are obtained do not have the form.

Because of this, only about 4 percent of the taxpayers filing returns so far this year have taken advantage of the check-off. If this keeps up, obviously the new law will fail to achieve its purpose, and perhaps the entire concept of public financing of campaigns will be placed in jeopardy.

In order for the Presidential Election Campaign Fund to contain enough money to allow each major party to receive the $20 to $22 million authorized it in the 1971 act, at least 10 to 15 percent of the taxpayers would have to use the check-off each year.

I am convinced that the number of people participating in the checkoff system would be doubled or tripled if the administration had not taken this action to undermine the system's effectiveness.

The Nixon administration has never believed in this system. When he signed it into law, the President expressed confidence that the Congress would see the "defects" of the checkoff system and would repeal it. Apparently he is doing everything possible to see that the system fails so that his prediction will come true.

Public financing of presidential campaigns is the most fundamental and potentially far-reaching election reform adopted in this century. If it works—as I am confident it can work—it will effectively divorce presidential politics from the corrosive influence of big money and special interests.

So long as we have a system of campaign financing which not only relies on but encourages large contributions from the wealthy, so long will we have a government in which moneyed interests speak louder than people interests. That is what the dollar checkoff is designed to correct and that is why its effectiveness is so crucial to the integrity of our political system.

This bill I am introducing should not even be necessary; the original intent of the Congress was perfectly clear. But if we have to pass laws saying we really mean what we said the first time, we will do it.

The bill requires that, starting next year, the $1 checkoff appear on the front page of each taxpayer's return. In addition, since the IRS has done little to publicize the checkoff this year, it also requires the IRS to give "extensive publicity" to the provision, with emphasis on the fact that a dollar contributed to the checkoff fund does not cost the taxpayer anything extra.

The distinguished Senator from Minnesota (Mr. HUMPHREY), and the distinguished chairman of the Finance Committee, the Senator from Louisiana (Mr. LONG), have both looked into this effort by the IRS to thwart the intent of Congress, as has my colleague from Minnesota, Congressman DONALD FRASER. In addition, Common Cause has sought to persuade IRS to give greater publicity to the checkoff.

I ask unanimous consent that a number of newspaper articles describing their efforts appear in the RECORD at this point, along with the text of the bill being introduced today:

There being no objection, the bill and articles were ordered to be printed in the RECORD, as follows:

S. 1109

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

SECTION 1. (a) Section 6096(c) of the Internal Revenue Code of 1954 (relating to the manner and time of designation) is amended by inserting after "any taxable year" the following: "on the first page of an individual's income tax return form".

(b) The amendment made by subsection (a) shall apply with respect to taxable years ending after the date of enactment of this Act.

SEC. 2. (a) The Secretary of the Treasury or his delegate shall give extensive publicity to the Presidential Election Campaign Fund, including prominent notice in explanatory material sent to individuals, posters, and the use of radio, television, newspapers and other media. This publicity shall emphasize that the designation provided for in section 6096 of the Internal Revenue Code of 1954 does not increase an individual's tax liability.

(b) Subsection (a) shall take effect upon the date of enactment of this Act.

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[From the Washington Post, Nov. 22, 1972]

NO SPACE ON 1972 TAX FORMS FOR $1 CAMPAIGN CHECK-OFF

(By Morton Mintz)

The Internal Revenue Service will be taken to court for omitting a space on 1972 tax forms for taxpayers to participate in the "dollar check-off system" for public financing of presidential elections, it was learned yesterday.

Congress enacted the check-off system a year ago to permit any taxpayer to assign $1 from his income tax to the political party of his choice. A married couple filing a joint return can assign $2. The amount of tax owed is not increased for persons who participate.

The taxpayer also may assign the money to a nonpartisan general account for all eligible

presidential and vice presidential candidates.

Though the new tax forms don't contain a check-off space, an IRS spokesman said each Form 1040 and 1040A will arrive in a package that, in a multi-colored printed notice on the cover, calls attention to a "Presidential Election Campaign Fund" form inside.

Also on the cover is a special message from the Commissioner of the IRS that calls attention to the contribution form, which bears the number 4875, the spokesman said.

Common Cause, a people's lobby, said it will file by Monday a lawsuit that, if successful, would force the IRS to abandon the 1972 forms, which it has been printing for about a month, and substitute new ones.

Sen. Hubert H. Humphrey (D-Minn.), in a related development, charged that the forms adopted by the IRS are an effort to "deliberately thwart" full taxpayer participation in the check-off system for public financing on presidential elections.

The IRS spokesman, rejecting the charge, said the package system of separate forms was adopted to prevent any possible intrusion of a taxpayer's expression of a political preference into the administration and auditing of his tax return.

The legislative history of the law, which is to go into effect in the current tax year, clearly shows that it was intended to "reduce the dependency of candidates for the presidency on large contributors and to encourage the participation of all Americans in the financing of presidential campaigns," Humphrey said in a letter yesterday to Treasury Secretary George P. Shultz.

The law's history also shows that Congress intended Forms 1040 and 1040A each to have an entry so that a taxpayer could check off a contribution, Humphrey said.

This contention is shared by Common Cause and Tax Analysts and Advocates, a public-interest tax law firm. The organizations independently discovered the omission of a check-off from the tax forms.

Humphrey protested to Shultz that the IRS decision to omit the check-off entry and use a separate form will deny the opportunity that Congress intended to offer millions of taxpayers, many of whom "will not even recognize the opportunity."

"If IRS does not include an easy to understand check-off system" in the standard forms, Humphrey said, "only higher income persons—persons who normally file more than one tax schedule—will be encouraged to exercise the option of giving to the political party of their choice."

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[From the Boston (Mass.), Herald American, Jan. 3, 1973]

"PEOPLE" AGREE WITH IRS

(By David Barnett)

WASHINGTON.—Common Cause, the so-called people's lobby, has won a compromise of sorts with the Internal Revenue Service over the "dollar checkoff system" for public financing of presidential elections.

Congress last year changed the tax law to permit a taxpayer to allocate $1 of his income tax payment to the political party of his choice or to a non-partisan general account for presidential candidates.

Instead of putting a simple checkoff box on the basic income tax forms 1040 or 1040A, the IRS decided to handle the checkoff on a separate form 4875.

Common Cause last November threatened a law suit to force the IRS to abandon the 1972 forms which already were being printed. Negotiations between the agency and Common Cause produced this general compromise.

The IRS will use the forms as printed but will give widespread publicity to the checkoff system.

The IRS will hold public hearings in the spring before deciding how to handle the system on 1973 forms.

Mitchell Rogovin, the lawyer who handled the Common Cause side of the dispute, conceded that it wasn't much of a victory.

He said innocent persons would have been harmed had the matter been taken to court.

He said he suspected IRS had used the separate form system to try to get a low response and thus persuade Congress the system was unworkable.

In signing the tax bill containing the checkoff Dec. 10, 1971, President Nixon expressed confidence that Congress would see the "defects" of the checkoff system and would repeal it.

The IRS contends it developed the separate form to prevent any possible intrusions of a taxpayer's expression of political preference into the administration and auditing of his tax return.

A Common Cause spokesman called that a fake issue. The checkoff box, he pointed out, could have been attached to the main form by perforation, detached and put into a separate pile after the form had been filed.

Packages of tax forms mailed to taxpayers will carry a multi-colored printed notice on the cover calling attention to the presidential election campaign fund form inside.

Common Cause is more concerned with the forms distributed individually in banks and other places on the theory that the taxpayer will forget to pick up the checkoff form and there is nothing on the 1040 to remind him.

Some 160 million separate forms are distributed in such fashion in some 16,000 locations.

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THE ELUSIVE TAX-CHECKOFF FORM

(By Clayton Fritchey)

This a report on how a determined administration can thwart the will of Congress and the public by violating the spirit, if not the letter, of the law. This revealing example involves the financing of presidential election campaigns, now very much in the public mind because of the Watergate scandal.

Even before the Watergate revelations aroused interest in the $10 million secret Nixon campaign fund, however, Congress, prodded by the mounting concern of the electorate, passed a bill providing for public financing of presidential election campaigns.

The plan was simplicity itself. It invited every taxpayer to make a checkmark on his income-tax return indicating whether he would like $1 of his payment to be set aside to subsizide the presidential campaign of his party's nominee or an independent. The idea was that this would free all of the nominees from obligating themselves to special interests.

It was calculated that the checkoff (not costing the taxpayer anything) would provide $20.4 million for each of the major presidential candidates, as well as substantial sums for any minor candidate. The candidates were not required to accept the public subsidy, but if they did, they could not legally accept private money in addition.

Although the bill generated bipartisan support on Capitol Hill, it was poison to the Nixon moneymen who, with their connections to the rich and big business, rightly figured they could raise twice as much as the opposition, regardless of who the Democratic nominee might be.

The upshot was a compromise. Faced with a presidential veto, Congress got the bill through by postponing the effective date from 1972 to 1976. This enabled Mr. Nixon to swamp the Democrats last year with a record campaign chest of $50 million, or maybe more.

The word from the administration was: Don't worry about 1976. After the re-election of Mr. Nixon, there would be four years in which to discredit, sabotage or repeal the $1 checkoff reform. As will be seen, this was not idle talk. The operation has begun.

The discrediting started last week with "leaks" intimating that the checkoff plan, contrary to general belief, had little popular support. The administration reported that only 4 per cent of the first 12 million income-tax returns received this year approved $1 being set aside for financing future political campaigns.

But Sen. Russell Long (D-La.), chairman of the Senate Finance Committee and author of the checkoff, was not born yesterday. In his politically shrewd mind, something was wrong in Denmark, or at least in the Internal Revenue Service.

Within 24 hours, he had the answer. The government has not alerted the taxpayers to the checkoff box on this year's income-tax form. In fact, it wasn't included on Form 1040 and 1040–A at all. It appeared only on a small supplementary form, which millions of taxpayers are not likely to notice.

Over in the House, Rep. Donald Fraser (D-Minn.) also has done some investigating, which shows that the Internal Revenue Service (IRS) has not only done little to publicize or explain the checkoff innovation but in many cases has made it difficult for taxpayers even to get this special checkoff form, known as Form 4875.

The checkoff, Rep. Fraser says, is "one of the most important political reforms for the last 50 years, but IRS is not doing much to let people know about it." Rep. Fraser put it mildly. The IRS has not provided Form 4875 to banks, post offices and other places where millions of taxpayers pick up their forms.

Even those who get tax packets mailed out by the government are not likely to be alerted to the checkoff. There is a brief explanation, but, as Rep. Fraser points out, it "neglects to tell the taxpayer that he can allocate $1 to the party of his choice at no extra cost to himself. Not until he gets to the form itself at the back of the packet does he get this information."

Even if Sen. Long and Rep. Fraser succeed in getting some co-operation from the IRS, the administration has still other ways of circumventing the checkoff reform. As the legislation stands, the money earmarked between now and 1976 will require a further appropriation act before it can be used, and that, of course will be subject to a presidential veto.

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FORMS AVAILABLE, IRS REPLIES—CAMPAIGN CHECKOFF HANDLING CRITICIZED

(By John Hanrahan)

Rep. Donald M. Fraser (D-Minn.) has complained to the Internal Revenue Service that the agency is discouraging people from allocating $1 of their income tax to the 1976 presidential campaign by inadequately publicizing the new $1 tax-checkoff system.

An IRS spokesman disputed his contention.

Fraser said last week that a survey by his staff had disclosed that the $1 check-off form Form 4875, was unavailable at eight Washington area locations and three Minneapolis locations that handle other federal tax material.

A Washington Post telephone survey disclosed that the form is available at only three Washington-area locations that handle other federal tax forms.

"The form is included, it's true, in the instruction packet mailed out by IRS, but only a brief word of explanation is provided on the front of the packet," Fraser said.

"This explanation neglects to tell the taxpayer that he can allocate $1 to the party of his choice at no extra cost to himself. Not until he gets to the form itself at the back of the packet does he get this information."

Fraser said that the checkoff should have

been included on the basic 1040 and 1040A forms most taxpayers use instead of being on a separate form. Fraser said he had asked IRS Commissioner Johnnie M. Walters to give more publicity to the $1 checkoff before the April 15 filing deadline.

Under the voluntary checkoff plan, a taxpayer can check off whether he wants $1 of his tax payment to be used to finance the presidential campaign of the party of his choice, or whether he wants the money to go into a nonpartisan fund to benefit all candidates.

Fraser called the check-off "one of the most important political reforms of the last 50 years, but IRS is not doing much to let people know about it."

IRS spokesman Wilson Fadely disputed Fraser's arguments Thursday, saying that IRS is adequately publicizing the plan and is not causing any taxpayer a hardship.

Fadely acknowledged that many first-time taxpayers or people who move during the course of the year do not receive tax packets in the mail. He said that if these people went to banks or post offices, which handle the 1040 and 1004A forms, they would be unable to get the tax check-off forms.

But, he insisted, this does not provide any hardship.

"They could phone us and we'd mail the forms to them," he said. "Or, they could come to our national office or to one of our field offices and get them."

The IRS tax information office said the check-off forms are available in the D.C. area only at 1201 E St. NW, the IRS headquarters; and at field offices in Wheaton Plaza in Maryland and at Baileys Crossroads in Virginia.

Fadley said that the check-off provision was not included on the 1040 and 1040A forms for reasons of space and the taxpayers' privacy. He said that IRS officials auditing a taxpayer's return should not be able to know the taxpayer's political affiliation for fear of being accused of bias toward Republicans or Democrats.

As for publicity, Fadley said that IRS district offices throughout the country have set up radio spot announcements and sent out news releases publicizing the check-off provision.

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By Mr. GURNEY (for himself and Mr. CHILES):

S. 1110. A bill to provide for orderly trade in fresh fruits and vegetables, and for other purposes. Referred to the Committee on Agriculture and Forestry.

FRESH FRUITS AND VEGETABLES MARKET-SHARING ACT OF 1973

Mr. GURNEY. Mr. President, today I am reintroducing, joined by my colleague from Florida (Mr. CHILES), legislation which is designed to give relief to the U.S. fruit and vegetable industry from a serious problem which continues to plague domestic production.

In the past 10 years, imports of foreign fresh fruits and vegetables have increased to a point where it has significantly hindered or altered the domestic agriculture industry. For example, the percentage of tomatoes imported into the United States from Mexico over a 10-year period has increased by 216 percent, for peppers the increase was 284 percent, for cucumbers, 1,090 percent; for squash, 5,235 percent, and for eggplant, 1,243 percent. Moreover, the greatest part of these increases have taken place in the past 5 years. Clearly, with figures like these, the domestic producer cannot continue to operate under these conditions and survive indefinitely.

In my own State of Florida, for example, this unregulated increase in volume of foreign imports has created chaos. Prices of domestic products have dropped, farmers have gone into bankruptcy, and the income of farm laborers has fluctuated downward.

Few persons are truly cognizant of the effects these imports are having on the economy of both Florida and the Nation due to the lack of an effective U.S. reciprocal trade agreement. Every other country in the world with whom the United States does business has a well-defined foreign trade policy which is tailored to its domestic needs as well as designed to promote its world trade position. Therefore, the present U.S. trade policy in fresh fruits and vegetables leaves American producers at a domestic, as well as an international, disadvantage.

Opponents of market-sharing or quota-type legislation argue that such a policy would interfere with the U.S. Government's long-term efforts to increase U.S. agricultural exports by reducing foreign trade barriers. Such reductions are one of the major objectives of GATT—General Agreement on Tariffs and Trade—but since Mexico is not a member of GATT, that should not be a consideration. Of greater concern is the fact that Mexico is becoming, if it has not become already, the principal supplier of U.S. imports of fresh fruits and vegetables.

Mr. President, the worst part of all is that the biggest blow is falling on the American producers. We are expecting him to pay high wages, taxes and the cost of research and development, but we do not consider what will happen if he cannot sell his produce on the domestic market.

This legislation, if enacted, would require our Government to direct its efforts toward achieving a reasonable agreement with trading partners, and back these agreements with an effective import quota law. It would provide that the total exports to the United States during the season would not exceed an agreed upon level based upon volume of shipment during a representative period, and it would give the President the power to adjust this policy in times of emergencies, that is, crop failures.

The enactment of this legislation will establish an equitable and orderly marketplace, consistent with the maintenance of a strong and expanding U.S. agricultural policy. At the same time it will provide corrective action for a situation which is presently threatening our domestic industry. I, therefore, urge my fellow colleagues to take a good hard look at the problem I have outlined and then take the necessary steps by supporting this legislation.

Mr. President, I ask unanimous consent that a statement prepared by Senator CHILES be printed at this point in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

STATEMENT OF SENATOR CHILES

Mr. President, over the past year members of my staff and I have met on a number of occasions with fresh fruit and vegetable producers, particularly tomato growers, who are deeply concerned over the survival of their industry. They are facing not only the problem of continuing increases in cost of production and marketing, but the continuing increase in imports of foreign produce, especially Mexican tomatoes.

As a result of my conversations with growers, I am convinced that due to higher costs of production and higher wages in the country, imports of fresh fruits and vegetables will undoubtedly continue to increase if left uncontrolled and will continue to destroy the market for domestic produce.

In the 92nd Congress, Senator Gurney and I introduced a bill, S. 3547, to provide for orderly trade in fresh fruits and vegetables. We are reintroducing that proposal again today, declaring it to be the policy of the Congress that access to the United States market for foreign produced fresh fruits and vegetables should be established on an equitable and orderly market-sharing basis consistent with the maintenance of a strong and expanding United States production and designed to avoid the disruption of U.S. markets and the unemployment of our agricultural workers. This bill authorizes and directs the President to undertake negotiations with other governments for the purpose of fixing agreements to provide orderly trade in fresh fruits and vegetables, including the quantitive limitation of imports.

Our bill seeks to control imports of fresh fruits and vegetables by either (1) voluntary limitation agreements, or (2) if a voluntary agreement is not reached, then by imposing of limitation which reflects a 5 year average of the import of any one particular commodity. Neither measure, we feel, is inflexible nor would they be unduly restrictive.

The fruits and vegetables affected by this measure are limited to those produced in commercial quantities in the United States. I urge my colleagues to support this bill—to exercise some control over the carloads of Mexican tomatoes—and other fruits and vegetables appearing without prior notice and causing prices to drop drastically, hurting our own farmers through disruption of the domestic market.

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By Mr. HUDDLESTON:

S. 1112. A bill for the relief of Mukhtar M. Ali. Referred to the Committee on the Judiciary.

Mr. HUDDLESTON. Mr. President, I am today introducing a bill for the relief of Dr. Mukhtar M. Ali.

Generally, I have reservations about the advisability of private bills. Dr. Ali's case is, however, somewhat unusual, and, for that reason, I am introducing this bill. Dr. Ali was born in Tangra, India, and prior to coming to the United States in 1966 was a member of the faculty of the University of Rajshahi, East Pakistan. Dr. Ali entered the United States for the purpose of studying under a Fulbright scholarship and with the understanding that he would return to his homeland upon completion of his doctoral studies. As we all know, however, the situation in what was Dr. Ali's homeland has changed drastically in recent years. In the meantime, Dr. Ali has proved himself a very valuable member of the faculty of the University of Kentucky, where he is now an associate professor. I hope, consequently, that this bill on his behalf will receive prompt consideration.

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By Mr. CRANSTON (by request):

S. 1113. A bill to amend the Small Business Act. Referred to the Committee on Banking, Housing and Urban Affairs.

Mr. CRANSTON. Mr. President, I introduce a bill to increase the total