

So the conference report was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. SHUSTER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on the conference report just agreed to.

The SPEAKER pro tempore (Mr. KINGSTON). Is there objection to the request of the gentleman from Pennsylvania.

There was no objection.

ANNOUNCEMENT OF LEGISLATION TO BE CONSIDERED UNDER SUSPENSION OF THE RULES TODAY

Mr. LINDER. Mr. Speaker, pursuant to House Resolution 525, the following suspensions are expected to be considered today, September 27:

H.R. 4000, POW/MIA; H.R. 4041, Dos Palos Land Conveyance; H.R. 3219, Native American Housing; S. 1004, Coast Guard Reauthorization Conference Report; S. 1505, Pipeline Safety; H.R. 2779, Metric Conversion (if/when Senate sends over); and S. 1972, Older American Indian Tech. Amnds.

PRIVILEGES OF THE HOUSE—RETURNING TO THE SENATE S. 1311, NATIONAL PHYSICAL FITNESS AND SPORTS FOUNDATION ESTABLISHMENT ACT

Mr. ARCHER. Mr. Speaker, I rise to a question of privileges of the House.

Mr. Speaker, I offer a privileged resolution (H. Res. 545) returning to the Senate the bill S. 1311 and I ask for its immediate consideration.

The SPEAKER pro tempore. The Clerk will report the resolution.

The Clerk read as follows:

H. Res. 545

Resolved, That the bill of the Senate (S. 1311) entitled the "National Physical Fitness and Sports Foundation Establishment Act", in the opinion of this House, contravenes the first clause of the seventh section of the first article of the Constitution of the United States and is an infringement of the privileges of this House and that such bill be respectfully returned to the Senate with a message communicating this resolution.

The SPEAKER pro tempore. The resolution constitutes a question of privilege under rule IX.

Under the rule, the gentleman from Texas [Mr. ARCHER] and the gentleman from Florida [Mr. GIBBONS] will each be recognized for 30 minutes.

The Chair recognizes the gentleman from Texas [Mr. ARCHER].

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume.

(Mr. ARCHER asked and was given permission to revise and extend his remarks.)

Mr. ARCHER. Mr. Speaker, this resolution is necessary to return to the Senate the bill S. 1311. S. 1311 contravenes the constitutional requirement that revenue measures shall originate in the House of Representatives. It would override current tax law and direct a particular tax treatment for a certain newly established foundation, and therefore contravenes this constitutional requirement.

Section 2 of S. 1311 would establish the National Physical Fitness and Sports Foundation. Subsection (a) provides that the foundation shall be a charitable and not-for-profit corporation and shall not be an agency or establishment of the United States. In particular, it dictates that the foundation shall be established as an organization described in section 501(c)(3) of the Internal Revenue Code and that it shall be presumed for tax purposes to be a 501(c)(3) organization until the Secretary of the Treasury determines that the foundation fails to meet the requirements of section 501(c)(3). The final sentence of the subsection explicitly waives the requirements of subsection (a) of section 508 of the Internal Revenue Code, which generally requires new organizations to notify the Secretary that they are applying for recognition of section 501(c)(3) status.

This provision explicitly overrides the Federal income tax rules governing recognition of tax-exempt status. The Internal Revenue Code has specific rules that govern tax-exempt organizations and that specify the application for 501(c)(3) status and the tax treatment of entities applying for 501(c)(3) status. S. 1311 supersedes those rules in this instance and grants special Federal income tax treatment to the newly established National Physical Fitness and Sports Foundation.

The provision would have a direct effect on tax revenues. The proposed change in our tax laws in a "revenue affecting" infringement on the House's prerogatives, which constitutes a revenue measure in the constitutional sense. Therefore, I am asking that the House insist on its constitutional prerogatives.

There are numerous precedents for the action I am requesting. For example, on October 7, 1994, the House returned to the Senate S. 2126, containing Internal Revenue Code provisions regarding exemption from taxation. On July 21, 1994, the House returned to the Senate S. 1030, containing a provision exempting certain veteran payments from taxation. On June 15, 1989, the House returned to the Senate S. 774, conferring tax-exempt status to two corporations. Finally, on September 25, 1986, the House returned to the Senate S. 638, containing numerous provisions relating to the tax treatment of the sale of Conrail.

I want to emphasize that this action does not constitute a rejection of the Senate bill on its merits. Adoption of this privileged resolution to return the bill to the Senate should in no way

prejudice its consideration in a constitutionally acceptable manner.

The proposed action today is procedural in nature, and is necessary to preserve the prerogatives of the House to originate revenue matters. It makes it clear to the Senate that the appropriate procedure for dealing with revenue measures is for the House to act first on a revenue bill, and for the Senate to accept it or amend it as it sees fit.

Mr. Speaker, on a personal note, I'd like to say that this is probably the last time that my friend, SAM GIBBONS, and I will be working together on a legislative matter on the floor of the House of Representatives. As our colleagues know, SAM is retiring at the end of this Congress.

In a way, it's only fitting that we are standing here shoulder to shoulder defending the constitutional prerogatives of the House of Representatives to originate revenue measures.

Mr. Speaker, this morning the members of the Committee on Ways and Means had a breakfast to pay tribute to SAM and to give him a send-off with our very, very best wishes for his years of service. I want to say to my colleague, SAM, I will personally miss you.

Mr. Speaker, further on a personal note, the end of the congressional session brings with it both joys and sorrows. I take a considerable amount of joy in reaching the end of the one of the more grueling legislative sessions in my memory—knowing that we are all heading to our congressional districts to face our constituents, and compete for election based on our record of accomplishments and our differing philosophies of government.

But I take great sorrow knowing that as the year comes to a close, the House of Representatives is going to lose one of the most outstanding staff members who has ever served in these halls, Phil Moseley, the chief of staff of the Ways and Means Committee.

Phil came to Washington from San Antonio, TX, in 1973 to serve as my press secretary. He was a bright and enthusiastic 27-year-old, ready to take on the heady world of congressional politics. His intention was to stay for a couple of years and then to return to Texas to settle down. Fate had a different answer in store for Phil. He fell in love with a lovely young woman who also worked in my office, Norah Horrocks, and she soon became his bride.

Fortune smiled on me when Phil and Norah met, because I have been the chief beneficiary of their decision to make the Nation's Capital their home. Phil served as my administrative assistant from 1978 to 1988. When I became the ranking Republican on the House Ways and Means Committee, I managed to prevail upon him to take on the new challenge of serving as the minority chief of staff.

When the Republican Party took control of the House in 1994, fortune was with me again because Phil was at my

side as the committee's chief of staff when I took over the reigns of the chairmanship. We hit the ground running in November and we haven't stopping running yet.

Within 2 weeks of the election, Phil had already prepared a plan to reduce the committee's budget by 39 percent and reduce the size of the committee staff by a third. The taxpayers can thank Phil Moseley for helping to save them \$3.1 million.

In the first 3 months of 1995, the Ways and Means Committee held more hearings receiving testimony from more witnesses than during any similar period in history. We reported out many major pieces of legislation—among them, welfare reform and the Contract With America Tax Relief Act. Phil was a guiding force during the long days and nights as the committee did its job. At a time when everyone in Congress was working hard and giving 100 percent, Phil gave 150 percent.

In his 2 years as the chief of staff of the Ways and Means Committee, Phil Moseley has developed a reputation as one of the House's most capable, thoughtful, and politically astute staff members. It's a reputation that is totally deserved. He is person of great intelligence and integrity, and I am sure my Democrat colleagues on the committee will agree that Phil has provided fair and an evenhanded service to all committee members on both sides of the aisle.

Phil's departure leaves me with a great sense of personal sorrow, because he's one of the best friends I've had in my life. We know each other so well that we often know what each other is thinking without having no articulate it. He is leaving some mighty big shoes that no one will be able to fill. I know that everyone on the Ways and Means Committee, both Republicans and Democrats alike, is sorry to lose a person of his integrity and ability.

But as I said, this is also a time of joy. As Phil's close friend, I take great joy in knowing that in leaving the House, he will have more time to spend with Norah and his daughter, Kendall, and his son, Clay. Phil, I will truly miss you. God bless and good fishing, my friend.

□ 1430

The taxpayers can thank Phil Moseley for helping to save them \$3.1 million in that first year.

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His departure leaves me with a great sense of personal loss. He is one of the best friends that I have ever had, and we know each other so well that, more often than not, we can know what the other is thinking and articulate it without even conversation between ourselves. He is leaving some mighty big shoes to be filled.

I know that everyone on the Committee on Ways and Means, both Republicans and Democrats alike, is sorry to lose a person of such integrity and ability. But, as I said, it is also a time of joy. As Phil's close friend, I take great joy in knowing that in leaving the House, he will have more time to spend with Nora and with his children, Kendall and Clay.

Phil, I will truly miss you. God bless you, and good fishing.

Mr. Speaker, I reserve the balance of my time.

Mr. GIBBONS. Mr. Speaker, I yield myself such time as I may consume.

First, I want to thank the gentleman from Texas [Mr. ARCHER] for the kind words that he had to say about me. I appreciate them.

Second, I want to say that Phil Moseley deserves and has earned all the credit that Mr. ARCHER has paid to him. I have known him not as well and not as long, but I have observed his operation, and he is a very fine individual and has done a fine job for all of us Americans.

Third, I want to say that the motion that Mr. ARCHER has made deserves to be supported here in the House of Representatives because the Constitution, very wisely, placed in the House of Representatives the exclusive right, let me repeat that, the exclusive right to originate tax legislation.

Now, this is not a bad bill that this tax legislation is connected with, and if we blue-slip it back to the Senate, and if they give a hoot about it over there, they will strip out the obnoxious part of the legislation and send it back to us, and then the private corporation that they are setting up can follow the same procedure that every other American corporation can follow by filing with the appropriate people in the United States the necessary forms to be declared tax exempt. Or they can come back to the House of Representatives next year and, if they deserve it, then we will grant them that tax exemption.

But the tax exemption they get in this bill should not be originated in the Senate. It never has been. It is something we have always had to fight in the 218 year history of this Republic.

Every year since I have been here, always on the closing days and in the

closing hours of this Congress, the Senate zaps over one of these little zingers hoping we will swallow them. We never have. We never should. We should defend the rights of the American public by sending this back to the Senate to take out the objectionable, unconstitutional part.

Mr. Speaker, I urge an "aye" vote on the chairman's motion.

Mr. Speaker, I yield back the balance of my time.

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume simply to say, in reiteration of what the gentleman from Florida has said, let this be the last time in this session that this House needs to spend the time doing what we are doing at this moment. Let this be a signal to the Senate that we will assert over and over again our constitutional prerogatives.

Mr. Speaker, I yield back the balance of my time and I move the previous question on the resolution.

The previous question was ordered.

The resolution was agreed to.

A motion to reconsider was laid on the table.

ANNOUNCEMENT OF LEGISLATION TO BE CONSIDERED UNDER SUSPENSION OF THE RULES TODAY

Mr. LONGLEY. Mr. Speaker, pursuant to House Resolution 525, the following suspension is expected to be considered today, September 27: S. 1918.

PERSONAL EXPLANATION

Mr. LONGLEY. Mr. Speaker, due to surgery on a herniated disk on Thursday, September 19, I was absent for rollcall vote No. 422, the vote to override the President's veto of legislation to ban partial birth abortions.

Had I been present, I would have voted in the affirmative, to override the President's veto.

ANNOUNCEMENT OF THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 5 of rule I, the Chair will now put the question on each motion to suspend the rules on which further proceedings were postponed earlier today in the order in which that motion was entertained.

Votes will be taken in the following order: H.R. 4073, by the yeas and nays; and S. 39, by the yeas and nays.

The Chair will reduce to 5 minutes the time for any electronic vote after the first such vote in this series.

NATIONAL UNDERGROUND RAILROAD FREEDOM CENTER

The SPEAKER pro tempore. The pending business is the question of suspending the rules and passing the bill, H.R. 4073.

The Clerk read the title of the bill.