

assessment, beatings, and arrests have become commonplace not just for Jewish intellectuals, but for cultural activists as well.

America must strongly and publicly condemn such intolerable conditions. Religious persecution cannot go unanswered by the democracies of the world. Blind acceptance of these conditions would be the death knell of our own hard-won freedoms.

It is because of this conviction that I am pleased to join in the congressional call to conscience today. Those who suffer under the cruelties of the Soviet system must know that we will not abandon their cause. They must know that the world remembers and supports their struggle. The leaders of the Soviet Union must know it as well.

BUSINESS DEDUCTIBILITY OF FEDERAL EXCISE TAXES

Mr. DURENBERGER. Mr. President, I rise today to address an issue that is of great concern to me. In recent days, there have been reports that tax reform legislation may include a provision that would deny businesses the right to deduct Federal excise taxes. Such an idea, especially in the context of reforming the Federal Tax Code, suggests how far we have strayed from the concept of making the Tax Code fairer and more equitable.

I strongly oppose any efforts to repeal the deductibility of any legitimate business expenses including Federal excise taxes. Federal excise taxes paid by businesses for such items as tires and fuel are as much a necessary cost of doing business as are labor costs. Would anyone suggest that executive salaries and workers' wages not be deductible? There is just no rational reason why certain costs of doing business should be allowed as deductions, while other equally legitimate expenses are disallowed.

Any attempt to end the deductibility of Federal excise taxes will have a significantly negative impact on every sector of the U.S. economy and will surely increase inflationary pressures. The transportation industry, especially the trucking and inland waterway industries, would bear the brunt of excise tax nondeductibility. And since nearly every product produced in this country is transported by trucks, the increased costs resulting from this idea will be passed on to wholesalers and, ultimately to consumers.

If there is one thing American business does not need from the Federal Government, it is another arbitrary rule that increases the cost of doing business in a highly competitive international environment. And that is exactly what would happen if businesses could not deduct all legitimate operating costs, including Federal excise taxes. Moreover, the American consumer cannot afford the higher costs

and increased inflation that will surely result from this ill-conceived idea.

Eliminating the deductibility of Federal excise taxes is not my idea of tax reform. Indeed, it is quite the opposite, for it represents a step in the direction of taxing the gross income of American business. I sincerely hope this idea will quickly fade from the tax reform debate, for it is bad tax policy, bad trade policy, and bad consumer policy.

REDUCTIONS PROPOSED FOR THE AGRICULTURE EXTENSION SERVICE

Mr. GORE. Mr. President, I want to address the subject of the reductions proposed for the Agriculture Extension Service in the 1987 budget submitted by the administration.

The proposed budget calls for a 59-percent cut nationwide in the funding for the Extension Service, from \$328 million to \$140 million. Mr. President, I submit that a reduction of this magnitude will effectively put the Agriculture Extension Service out of business. It goes far beyond the trimming of the fat that may exist in the agency; it guts it. Nationally, it could well result in the elimination of 8,000 extension jobs and the closing of up to 1,000 county extension offices. Specifically, it eliminates funding for the Expanded Food and Nutrition Program, the pest management, farm safety pesticide assessment, urban gardening and financial management programs and the Renewable Resources Extension Act. Additionally, these draconian cuts could mean the end for the 4-H programs, many of which are designed to provide basic training in agricultural skills for the farmers of the future.

The Agriculture Extension Service plays a critical role in the lives of the rural farmers of Tennessee. Just this weekend, at a town meeting in White Pine, TN, many of my constituents expressed their dismay at these prospective reductions. In Rogersville, TN, I was presented with a petition reflecting, again, a very real concern on the part of Tennessee farmers. The Farm Family Counseling Program, to cite but one effort, is extremely successful in my State. To severely reduce it at a time when farm families find themselves buffeted by the most serious economic conditions since the Great Depression is, simply, cruel and unusual punishment. It is time that we remember that the backbone of our economy is agriculture. It is time that we stop punishing that sector for problems that the Government, through misguided policies, embargoes and the like, not the farmers, created.

Mr. President, I urge my colleagues to reject the administration's ill-considered proposals.

TWO HUNDRED AND FIFTIETH ANNIVERSARY OF GEORGIA HUSSARS

Mr. MATTINGLY. Mr. President, I rise today to bring to the attention of my colleagues the fact that February 13 was the 250th anniversary of the Georgia Hussars. The Hussars are the oldest military organization in the State of Georgia and are one of the Nation's most historic military commands. Since their founding by Gen. James Edward Oglethorpe in 1736, the Georgia Hussars have brought honor and glory to themselves and the State of Georgia, in times of peace as well as in times of war. I ask that a resolution passed by the Georgia State Senate commending this outstanding organization be printed in the Record.

The resolution follows:

RESOLUTION

Recognizing and commending the Georgia Hussars of Savannah, Georgia, on the two hundred fiftieth anniversary of its establishment, on February 13, 1736, by General James Edward Oglethorpe; and for other purposes.

Whereas, the Georgia Hussars of Savannah, Georgia, is celebrating the two hundred fiftieth anniversary of its establishment on February 13, 1736, by General James Edward Oglethorpe; and

Whereas, the Colony of Georgia was founded on February 12, 1733, as a military buffer for the English colonies north of the Savannah River and the Spanish Territory of Florida; and

Whereas, when Governor Oglethorpe found it necessary to have mounted troops, he organized a troop of mounted Rangers on February 13, 1736, and appointed Hugh MacKay Captain; and

Whereas, this was Georgia's first Troop of Horse (later Dragoons and then Cavalry), consisting of militia and volunteers from other Georgia military commands; and

Whereas, this Troop fought many battles against the Spanish and their Indian allies, including the Battle of Bloody Marsh on St. Simons Island; and

Whereas, this Troop fought valiantly during the American Revolution at the first Battle of Savannah and throughout the war in Georgia, Florida, and South Carolina, including the Battle of Savannah on October 9, 1779, where the Troop was part of the Georgia Legion led by Brigadier General Casimir Pulaski, who was mortally wounded during the battle; and

Whereas, the Georgia Hussars, one of our nation's most historic military commands, was specially recognized for service in the American Revolution and was given Battle Honors at ceremonies in Washington, D.C., on August 29, 1976, by then Secretary of the Army, Martin R. Hoffmann; and

Whereas, the Georgia Hussars has participated, as a unit or by its members, in every war America has fought since the Troop was founded, bringing honor and glory to Georgia and the nation, its Battle Honors being a continuing legend of gallantry above and beyond the call of duty; and

Whereas, the Georgia Hussars continues its service to Georgia in the Army National Guard.

Now, therefore, be it resolved by the Senate that this body recognizes the service and the many sacrifices and the militant behavior of the citizen-soldiers of the Georgia Hussars, in peace as well as war, which have