

tasty feast for overly hungry tax collectors from Bonn to Beijing and Manila to Milan.

The same questions we dealt with in the United States become vastly more complex at the international level. For example, during the course of the debate about the Internet Tax Freedom Act last year, I asked what happens when Aunt Millie in Iowa uses America Online in Virginia to order Harry and David's pears from Medford, Oregon, pays for them with a bankcard in California and ships them to her old friend in Florida?

In the global arena, we have to ask what happens when a tax collector in Germany tries to collect a Value Added Tax on a U.S. e-entrepreneur from Coos Bay, Oregon with no physical presence in Europe? This is a very real threat because not long ago, the tax chief of a key European nation called trade over the Internet "a threat to all government tax revenue—a very serious threat."

In addition, we have heard about the possibility of discriminatory bit taxes, which are taxes levied on the volume of e-mail that passes over the Net. And we have recently learned that the European Union is discussing something known as "blocking and takedown." This is not a rugby term, but if established, it would allow the EU to bar the use of an American entrepreneur's website in Europe if he or she was unwilling to participate in an EU tax registration scheme.

Moreover, some countries are blurring the line between services and products in an effort to impose still more special, targeted tariffs and taxes on global e-commerce. At present, some digital delivery—for example, downloading a CD or software program—is not taxed, but there's considerable support for turning this service into a product that could be the subject of discriminatory taxes.

Developing fair ground rules for the global digital economy is not a job for the faint hearted. That is why strong U.S. leadership is imperative in key multinational groups that are beginning to consider how to update old laws and regulations to apply in the global electronic marketplace.

That is the point of the resolution we are introducing today. Again, the resolution does two things: it urges the President to seek a global consensus supporting a global moratorium on tariffs on electronic commerce at the upcoming WTO ministerial meeting in Seattle, and second, it urges the President to seek through the OECD a global moratorium on discriminatory, multiple and special taxes on electronic commerce and the Internet.

This resolution builds upon the good work we accomplished in the 1998 Internet Tax Freedom Act. It is time to take the effort to stop discriminatory taxes on electronic commerce to the international level. I urge my colleagues to join us in supporting the resolution.●

● Mr. LEAHY. Mr. President, I am pleased to join Senator WYDEN in support of this resolution to urge the United States to seek a global consensus supporting a moratorium on tariffs and discriminatory taxation of electronic commerce. I thank Senator WYDEN and Congressman COX for their leadership in keeping the Internet free of discriminatory taxes in the United States and around the world.

The Internet allows businesses to sell their goods all over the world in the blink of an eye. This unique power also presents a unique challenge. That challenge facing the United States and the world is developing tax policies to nurture this exciting new market. That is why I am pleased to cosponsor this resolution to urge the President to seek a global moratorium on discriminatory taxes and tariffs on electronic commerce.

The growth of electronic commerce is everywhere, including my home state of Vermont. Today hundreds of Vermont businesses are doing business on the Internet, ranging from the Vermont Teddy Bear Company to Al's Snowmobile Parts Warehouse to Ben & Jerry's Homemade Ice Cream. These Vermont businesses are of all sizes and customer bases, from Main Street merchants to boutique entrepreneurs to a couple of ex-hippies who sell great ice cream. But what Vermont online sellers do have in common is the fact that Internet commerce lets them erase the geographic barriers that historically have limited our access to markets where our products can thrive. Cyberselling is paying off for Vermont and the rest of the United States.

As electronic commerce continues to grow, the United States must take the lead in fostering sound international tax policies. The United States was the incubator of the Internet, and the world closely watches the Internet policies that we debate and propose. Our leadership is critical to the continued growth of commerce on the Internet. Our resolution advances the leadership role of the United States by urging the administration to secure a global moratorium on discriminatory e-commerce taxes.

With more than 190 nations around the world able to levy discriminatory taxes on electronic commerce, we need this resolution to contribute to the stability necessary for electronic commerce to flourish. We are not asking for a tax-free zone on the Internet; if sales taxes and other taxes would apply to traditional sales and services, then those taxes would also apply to Internet sales under our resolution. But our resolution would urge a global ban on any taxes applied only to Internet sales in a discriminatory manner. Let's not allow the future of electronic commerce—with its great potential to expand the markets of Main Street businesses—to be crushed by the weight of multiple international taxation.

Today, there are more than 700,000 businesses selling their sales and serv-

ices on the World Wide Web around the world. Estimates predict that the number of e-business Web sites will top 1 million by 2003. This explosion in Web growth has led to thousands of new and exciting opportunities for businesses from Main Street to Wall Street.

The International Internet Tax Freedom Resolution will help ensure that these businesses and many others will continue to reap the rewards of electronic commerce.●

**SENATE RESOLUTION 192—EXTENDING BIRTHDAY GREETINGS AND BEST WISHES TO JIMMY CARTER IN RECOGNITION OF HIS 75TH BIRTHDAY**

Mr. CLELAND (for himself and Mr. COVERDELL) submitted the following resolution; which was considered and agreed to:

S. RES. 192

Whereas October 1, 1999, is the 75th birthday of James Earl (Jimmy) Carter;

Whereas Jimmy Carter has served his country with distinction in the United States Navy, and as a Georgia State Senator, the Governor of Georgia, and the President of the United States;

Whereas Jimmy Carter has continued his service to the people of the United States and the world since leaving the Presidency by resolutely championing adequate housing, democratic elections, human rights, and international peace;

Whereas in all of these endeavors, Jimmy Carter has been fully and ably assisted by his wife, Rosalynn; and

Whereas Jimmy Carter serves as a living international symbol of American integrity and compassion: Now, therefore, be it

*Resolved*, That the Senate—

(1) extends its birthday greetings and best wishes to Jimmy Carter; and

(2) directs the Secretary of the Senate to transmit an enrolled copy of this resolution to Jimmy Carter.

**SENATE RESOLUTION 193—TO RE-AUTHORIZE THE JACOB K. JAVITS SENATE FELLOWSHIP PROGRAM**

Mr. DODD submitted the following resolution; which was considered and agreed to:

S. RES. 193

*Resolved*,

**SECTION 1. SHORT TITLE.**

This resolution may be cited as the "Jacob K. Javits Senate Fellowship Program Resolution".

**SEC. 2. FELLOWSHIP PROGRAM EXTENDED; ELIGIBLE PARTICIPANTS.**

(a) REAUTHORIZATION.—In order to encourage increased participation by outstanding students in a public service career, the Jacob K. Javits Senate Fellowship Program (in this resolution referred to as the "program") is extended for 5 years.

(b) ELIGIBLE PARTICIPANTS.—The Jacob K. Javits Foundation, Incorporated, New York, New York, (referred to in this resolution as the "Foundation") shall select Senate fellowship participants in the program. Each such participant shall complete a program of graduate study in accordance with criteria agreed upon by the Foundation.

**SEC. 3. SENATE COMPONENT OF FELLOWSHIP PROGRAM.**

(a) IN GENERAL.—The Secretary of the Senate (in this resolution referred to as the