

law, notice of the award of a sole-source contract for the Cleveland Job Corps Center; to the Committee on Governmental Affairs.

EC-370. A communication from the Deputy Independent Counsel, transmitting, pursuant to law, a report relative to the Inspector General's Act; to the Committee on Governmental Affairs.

EC-371. A communication from the Director of the Administrative Office of the United States Courts transmitting a draft of proposed legislation to provide for the appointment of additional United States circuit and district judges, and for other purposes; to the Committee on the Judiciary.

#### INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. AKAKA:

S. 357. A bill to amend the National Parks and Recreation Act of 1978 to establish the Friends of Kaloko-Honokohau, an advisory commission for the Kaloko-Honokohau National Historical Park, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. HEFLIN (for himself and Mr. LOTT):

S. 358. A bill to amend the Internal Revenue Code of 1986 to provide for an excise tax exemption for certain emergency medical transportation by air ambulance; to the Committee on Finance.

By Mr. BYRD (for himself and Mr. ROCKEFELLER):

S. 359. A bill to provide for the extension of certain hydroelectric projects located in the State of West Virginia; to the Committee on Energy and Natural Resources.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. AKAKA:

S. 357. A bill to amend the National Parks and Recreation Act of 1978 to establish the Friends of Kaloko-Honokohau, an advisory commission for the Kaloko-Honokohau National Historical Park, and for other purposes; to the Committee on Energy and Natural Resources.

#### REESTABLISHMENT OF THE FRIENDS OF KALOKO-HONOKOHAU

Mr. AKAKA. Mr. President, I rise today to reintroduce legislation to reestablish the Friends of Kaloko-Honokohau, an advisory Commission for the Kaloko-Honokohau National Historical Park located on the big island of Hawaii. Identical legislation passed both Houses during the 103d Congress, but failed to reach the President's desk before adjournment.

The advisory Commission was originally authorized for a 10-year period under the National Parks and Recreation Act of 1978, the bill which established the Kaloko-Honokohau National Historical Park. Unfortunately, since the National Park Service did not acquire a sufficient land base for park operations until October 1990, the 10-year period expired without the Commission being established.

My bill simply reauthorizes the Friends of Kaloko-Honokohau to com-

plete its original mandate. The Commission will advise the Director of the National Park Service on historical, archaeological, cultural, and interpretive programs for the park. Particular emphasis will be given to the demonstration of traditional native Hawaiian culture.

Mr. President, Congress intended Kaloko-Honokohau Historical Park to be dedicated to the preservation and perpetuation of traditional native Hawaiian culture and activities. The reestablishment of Friends of Kaloko-Honokohau is a necessary step in achieving this goal.

By Mr. HEFLIN (for himself and Mr. LOTT):

S. 358. A bill to amend the Internal Revenue Code of 1986 to provide for an excise tax exemption for certain emergency medical transportation by air ambulance; to the Committee on Finance.

#### TAX TREATMENT OF AIR AMBULANCE FLIGHTS CLARIFICATION ACT

Mr. HEFLIN. Mr. President, today I introduce S. 358, a bill which will clarify the tax treatment of air ambulance flights.

The purpose of an air ambulance is to transport critically ill or injured patients quickly and with the appropriate level of care between hospitals or from roadside accidents to emergency rooms. Nearly 70 percent of all air medical transports originate in rural locations. Since air ambulances are reimbursed for providing their services, though, they are considered charter operators, and therefore, must pay the Federal aviation excise tax.

The need for this legislation is evident when you consider that nearly half of all air medical flights are reimbursed from Government programs such as Medicare, Medicaid, Champus, or State programs. In effect, this means that the tax revenue generated is simply one Government agency paying a tax to another with an air ambulance program acting as tax collector. Commercial airlines can pass this tax on to its paying customers, but for transportation on an air ambulance, this tax is passed on to the payor even if that payor is another Government program such as Medicare.

Furthermore, even though the total portion of tax revenue generated by air ambulances is small compared to airlines, approximately 45,000 covered air medical transports compared to 500 million commercial and charter passengers, the financial and administrative burden on air ambulance administrators is significant.

I do not believe that it was the intention of Congress, when this tax was drafted, for critically ill or injured patients, or those paying their health costs, to support the aviation trust fund. My bill will correct this obvious oversight by reducing the administrative burden on air medical programs. Its impact on Federal revenues is only slight. Its impact on access to rural

health care however is significant. Therefore I urge my colleagues to support this legislation.

Mr. LOTT. Mr. President, I am pleased to join as a cosponsor of Senator HEFLIN's legislation that would clarify the tax treatment of air ambulances transporting the critically ill and injured.

The role of air medical services continues to grow as the number of rural and community hospitals continue to close. Air ambulances provide the vital service of transporting patients needing a higher level of trauma or emergency care to the appropriate medical facility. This is particularly important in rural areas where the availability of appropriate medical care is always a concern.

Air ambulances transport approximately 45,000 patients annually that must pay the Federal aviation excise tax. Nearly half of these patients are covered by Federal or State health care plans, such as Medicare. Therefore, approximately 50 percent of the time, this tax results in one Government program paying a tax to another.

Not only do I support the role of air medical services in my State, but I also question the logic of the Federal Government paying a tax to itself. Preliminary estimates indicate that the cost to the aviation trust fund would be approximately \$10 million, with nearly half that amount coming from other government health care programs.

I urge my colleagues to support this bipartisan legislation. It makes no sense to charge an excise tax on those that are critically ill or injured.

By Mr. BYRD (for himself and Mr. ROCKEFELLER):

S. 359. A bill to provide for the extension of certain hydroelectric projects located in the State of West Virginia; to the Committee on Energy and Natural Resources.

#### NEW MARTINSVILLE FERC LICENSE EXTENSION

Mr. BYRD. Mr. President, I introduce, on behalf of Senator ROCKEFELLER and myself, a bill to grant the city of New Martinsville, WV, a 4-year extension to its Federal Energy Regulatory Commission [FERC] licenses to begin construction of two hydroelectric power projects at New Cumberland and Willow Island on the Ohio River. These projects are to be financed by the city of New Martinsville through the sale of municipal bonds. This extension is necessary because the city has already invested over \$4 million in these projects. The hydroelectric projects take advantage of existing Army Corps navigation dams on the Ohio River in order to generate power, and also will include the development of recreational facilities. Without any contribution from the Federal Government, the city of New Martinsville will finance projects that will include fishing piers, underwater reefs, walkways, picnic facilities, and parking areas.