

The **PRESIDING OFFICER**. The question is on agreeing to the amendment, as modified, of the Senator from Indiana.

Mr. **LONG** of Louisiana. Mr. President, while I have no interest in the amendment, I do think that there is a logical case for the amendment. The amendment that the Senator has offered involves clay used to manufacture sewer pipe. If the pipe is manufactured with cement, the limestone that goes into the cement is subject to a 15-percent depletion allowance. The argument of the clay people is that they should have the same allowance their competitor receives. That is the basis of the amendment.

If the Senate agrees to the amendment, that does not mean that it will survive the conference. The amendment has some merit, in my opinion, and I will be willing to take it to conference.

Mr. **GORE**. Mr. President, I am constrained to point out that this measure—
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ment of competition—competitive relativity—is not in keeping with the history of the development of percentage depletion. It started out as an estimate of discovery cost, not competitive relationship. Then it developed into a formula for tax deduction which is called percentage depletion.

If what the junior Senator from Louisiana says is a correct justification, then we would have no choice but to give to coal 27.5-percent depletion because it competes with gas as a fuel element. This is not a correct yardstick. In fact, the correct yardstick of depreciation or depletion is the relative use of and depletion, wear and tear, of the cost of a resource.

Percentage depletion has no relationship to this, nor does it have a relationship, to start with, to the competitive nature of the products.

The **PRESIDING OFFICER**. The question is on agreeing to the amendment, as modified, offered by the Senator from Indiana and cosponsored. On this question, the yeas and nays have been ordered, and the clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. **LONG** of Louisiana. I announce that the Senator from Idaho [Mr. **CHURCH**], the Senator from Arkansas [Mr. **FULBRIGHT**], the Senator from Massachusetts [Mr. **KENNEDY**], and the Senator from Maryland [Mr. **TYDINGS**] are absent on official business.

I also announce that the Senator from New Mexico [Mr. **ANDERSON**], the Senator from Tennessee [Mr. **BASS**], the Senator from Illinois [Mr. **DOUGLAS**], the Senator from Mississippi [Mr. **EASTLAND**], the Senator from Arizona [Mr. **HAYDEN**], the Senator from New York [Mr. **KENNEDY**], the Senator from Montana [Mr. **METCALF**], the Senator from Utah [Mr. **MOSS**], the Senator from

Oregon [Mrs. **NEUBERGER**], the Senator from Rhode Island [Mr. **PELL**], the Senator from West Virginia [Mr. **RANDOLPH**], the Senator from Virginia [Mr. **ROBERTSON**], the Senator from Florida [Mr. **SMATHERS**], and the Senator from New Jersey [Mr. **WILLIAMS**] are necessarily absent.

I further announce that, if present and voting, the Senator from Utah [Mr. **MOSS**] and the Senator from West Virginia [Mr. **RANDOLPH**] would each vote "yea".

Mr. **KUCHEL**. I announce that the Senator from Colorado [Mr. **ALLOTT**], the Senator from New Jersey [Mr. **CASE**], the Senators from Kentucky [Mr. **COOPER** and Mr. **MORTON**], the Senator from Nebraska [Mr. **CURTIS**], the Senator from Iowa [Mr. **HICKENLOOPER**], the Senator from New York [Mr. **JAVITS**], the Senator from Idaho [Mr. **JORDAN**], the Senator from Kansas [Mr. **PEARSON**], the Senator from Vermont [Mr. **PROUTY**], and the Senator from Texas [Mr. **TOWER**] are necessarily absent.

If present and voting, the Senator from Colorado [Mr. **ALLOTT**], the Senator from Nebraska [Mr. **CURTIS**], the Senator from Idaho [Mr. **JORDAN**], the Senator from Kentucky [Mr. **MORTON**], the Senator from Kansas [Mr. **PEARSON**], and the Senator from Texas [Mr. **TOWER**] would each vote "yea."

The result was announced—yeas 52, nays 19, as follows:

[No. 299 Leg.]

YEAS—52

Bartlett	Harris	Monroney
Bayh	Hartke	Montoya
Bennett	Hill	Mundt
Bible	Holland	Murphy
Brewster	Hruska	Ribicoff
Burdick	Inouye	Russell, S.C.
Byrd, Va.	Jackson	Russell, Ga.
Byrd, W. Va.	Jordan, N.C.	Saltonstall
Cannon	Kuchel	Simpson
Carlson	Long, Mo.	Sparkman
Cotton	Long, La.	Stennis
Dirksen	Magnuson	Symington
Dodd	McCarthy	Talmadge
Dominick	McClellan	Thurmond
Ellender	McGee	Yarborough
Ervin	McGovern	Young, N. Dak.
Fannin	McIntyre	
Gruening	Miller	

NAYS—19

Aiken	Lausche	Proxmire
Boggs	Mansfield	Scott
Clark	Mondale	Smith
Fong	Morse	Williams, Del.
Gore	Muskie	Young, Ohio
Griffin	Nelson	
Hart	Pastore	

NOT VOTING—29

Allott	Hayden	Pearson
Anderson	Hickenlooper	Pell
Bass	Javits	Prouty
Case	Jordan, Idaho	Randolph
Church	Kennedy, Mass.	Robertson
Cooper	Kennedy, N.Y.	Smathers
Curtis	Metcalf	Tower
Douglas	Morton	Tydings
Eastland	Moss	Williams, N.J.
Fulbright	Neuberger	

So Mr. **HARTKE**'s amendment, as modified, was agreed to.

Mr. **COTTON**. Mr. President, I send