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## Senate

The Senate met at 10 a.m., and was called to order by the Honorable LISA MURKOWSKI, a Senator from the State of Alaska.

The PRESIDING OFFICER. Today's prayer will be offered by our guest Chaplain, Rev. Glen Warner, Second Congregational United Church of Christ in Ashtabula, OH.

The guest Chaplain, Rev. Glen Warner, offered the following prayer:

Let us pray.

Sovereign Lord, Author of liberty, as we gather in this house of strong resolve and mighty decisions, we believe that it must also be a house of prayer for all nations. We pray that You will be with each of us in these difficult and challenging times.

We stand in Your Presence, in awe of the connection of events that has brought us to this moment in history. Our deepest desire is to "be still and know that You are God," we remember with reverence that Your work is only accomplished by vision and courage. In this moment we know that we belong to You whose glory stretches from age to age. May Your "right hand become glorious in power, justice, and righteousness in all the earth!"

We know that everything here, every light switch, every doorknob, every computer chip, every heart, and every brain cell exists only by Your grace. In gratitude for these good gifts, we reverence the work You have entrusted to us. We seek the priceless treasure of Your Divine guidance to do it well.

Living God! Your eternal word tells us "The Lord is the one who goes before you. He will be with you. He will not leave you . . . do not fear nor be dismayed." (Deuteronomy 31:8) In trust, we wait, yielded and still, as Your Spirit brushes the souls of our Armed Forces, the innocent people of Iraq, and the women and men we have chosen to serve America as our Senators. May they know and accept Your comforting wisdom as they fulfill their ordained purposes for this day. And all God's people said "Amen."

### PLEDGE OF ALLEGIANCE

The Honorable LISA MURKOWSKI led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

### APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. STEVENS).

The bill clerk read the following letter:

U.S. SENATE,  
PRESIDENT PRO TEMPORE,  
Washington, DC, March 27, 2003.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby appoint the Honorable LISA MURKOWSKI, a Senator from the State of Alaska, to perform the duties of the Chair.

TED STEVENS,  
President pro tempore.

Ms. MURKOWSKI thereupon assumed the chair as Acting President pro tempore.

### RECOGNITION OF THE MAJORITY LEADER

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

### SCHEDULE

Mr. FRIST. Madam President, for the information of all Senators, this morning there will be a period for morning business until 11 a.m. Again, this will allow time for Members to make remarks regarding the men and women of our Armed Forces. At 11 a.m. today, we will consider the military tax fairness bill under a 3-hour time limitation. Chairman GRASSLEY and Senator BAUCUS will be here to manage time on

that legislation over the course of 3 hours. I thank them for their hard work in getting that bill ready for floor consideration today.

In addition, we are attempting to reach an agreement for the consideration of S. Con. Res. 30 which would express our gratitude to the nations participating with the United States in the coalition to disarm Iraq. Also, as I mentioned last night, we may also vote on any judicial nominations that may be ready for the Executive Calendar today. Therefore, there will be votes throughout the day. If we are able to finish the work I just mentioned, it would likely be that there would be no rollcall votes on Friday. We would return for business on Monday with a rollcall vote likely to occur at around 5:30 Monday afternoon. I will have more to say about Monday's schedule later today.

In addition, over the course of today, I am sure people will want to come to the floor to make tributes to Senator Moynihan. A number of people took advantage of being able to do that last night. But over the course of today, people are welcome to come down to make those tributes. I do remind my colleagues, we will later, in a week, 2 weeks from now, bind all those tributes together in an appropriate volume for the family.

The ACTING PRESIDENT pro tempore. The Senator from Nevada.

Mr. REID. Madam President, if I can get the attention of the majority leader while he is on the floor, we have a number of people on the floor today, and I would like to speak a few minutes about Senator Moynihan. Senator HUTCHISON is here. How long does she wish to speak?

Mrs. HUTCHISON. Madam President, we were hoping certainly after Senator REID's tribute to Senator Moynihan that we could have the hour evenly divided to talk about our troops in the field, which we are hoping will be the case every morning while our troops

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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are in the field, so that we can honor them in this way.

Mr. REID. It would be more appropriate then that we leave that full time. I will find some time later in the day to speak. We should give the full time for people to speak. Senator NELSON is here early, Senator LINCOLN, and Senator CRAPO. We have a lot of people here to speak. I will give my speech at a later time. I am sure he might approve of that.

Mrs. HUTCHISON. Madam President, I am grateful to Senator REID for making that concession. Senator Moynihan had the greatest respect of all of us. I hope we will all honor him, and the Senator allowing us to go forward with this hour that we intend to set aside every day we are in battle in Iraq is very helpful. I appreciate it very much.

Madam President, I know Senator VOINOVICH has a special message about the invocation this morning, and then we would like to proceed. Senator LINCOLN will be managing the floor for the Democrats. I and Senator CRAPO will be managing the floor for the Republicans.

Madam President, the majority leader, Senator FRIST, and the minority leader, Senator DASCHLE, have agreed that the Senate will open every day now with this hour of tribute to our troops. It will be set aside for that purpose only as our way of letting them know that we will remember everything they are doing, we think of them every day, and we appreciate their service to our country. This is our way to emphasize that this is first and foremost on our minds, and everything we do will be with them in mind.

I thank the Chair.

#### RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, leadership time is reserved.

#### MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, there will now be a period for the transaction of morning business not to extend beyond the hour of 11 a.m., with the time to be equally divided between the two leaders or their designees.

Mrs. HUTCHISON. I yield to the Senator from Ohio.

Mr. VOINOVICH. I thank the Chair.

#### THE GUEST CHAPLAIN

Mr. VOINOVICH. Madam President, I thank the majority leader for the hospitality he extended to Rev. Glen W. Warner. I have had the pleasure of knowing Reverend Warner for many years. He is a remarkable person who has a distinguished record of service to his community in northeast Ohio in two vocations—as a spiritual leader of the Second Congregational Church and a leader in his family's business, the

Molded Fiber Glass Companies, which is one of the area's leading employers.

I have been very impressed over the years that he has been so successful in both of these very different careers. He has ministered to people's spiritual and temporal needs and he has made a real difference in the community.

Reverend Warner has volunteered for several community organizations including serving on the board of the Ashtabula Foundation.

His church is the one in which Reverend Warner and his wife, Nancy, who joins him today were married. In his business career, Reverend Warner travels throughout North America and Europe to develop new markets and new products for the company which was founded by his father-in-law, Robert S. Morrison.

Reverend Glen Warner is a wonderful role model for anyone, and his unique, dual-career underscores the fact that one can be successful in business and in serving the Lord. That one can exercise his spiritual purpose in the realm of his secular responsibility in the great tradition of the English parliamentarian and leader, William Wilburforce.

I am so happy that his wife, Nancy, and his granddaughter Tyra Miller and her friend Keisha Gilbert joined Reverend Warner in the Chamber today as he led the opening prayer at today's session of the United States Senate.

Reverend Glen Warner is a good friend and I am proud to have him here as the guest Chaplain. I encourage Members of the Senate, as they come to the Chamber, if they get a chance, to meet Reverend Warner. He is truly an inspiration.

The ACTING PRESIDENT pro tempore. The Senator from Texas.

#### HONORING OUR ARMED FORCES

Mrs. HUTCHISON. Madam President, I will take some time this morning to show some pictures that speak more than 1,000 words. They are pictures from the field. They show how the mightiest force in the world is connecting with people on an individual basis.

I start with a picture showing PFC Joseph DeWitt, age 26, of the 7th Cavalry Regiment carrying an Iraqi boy who was injured Tuesday, March 26, in the fight at Al Faysaliyah. The picture speaks for what America is. Here is this private, 26 years old, carrying this little boy to safety. You can see the terror on his face, of the little boy who is saved today because Private DeWitt cared.

An unidentified U.S. soldier gives candy to Iraqi boys as he patrols in the southern border city of Safwan, Friday, March 21. Waving Iraqi civilians greeted members of the 1st Marine Division as they entered the town of Safwan.

An Iraqi child waves as a convoy of 3rd Brigade, 101st Airborne Division drives through a southern Iraqi town Sunday, March 23, 2003.

Children wave at members of the British 2nd Royal Tank Regiment as

they arrive in Basra, southern Iraq, Saturday, March 22.

All of the missing in action and POWs in this conflict are from Texas bases. They are either from Fort Hood or Fort Bliss.

In addition to the great mission, I feel a personal connection in this conflict because I know the pain and agony the loved ones are going through at this time and, of course, I think every day, every hour, every minute about those who are actually in captivity or about whom we do not know. I have tried to make contact with as many as I could. It has been difficult because many of them are in such stress they probably do not want to talk to people they do not know or members of the press who might be calling them.

I have not connected with all of them. However, every conversation I have had has been uplifting. I have gotten more out of these conversations than I could ever give back. I have talked this morning to Michelle Williams, the wife of CWO David Williams, from Fort Hood, one of those captured by the Iraqis when the Apache helicopter he was in crashed. Michelle is also in the service. She is at Fort Hood. I talked to her this morning. She has not been talking to the press but one of her major concerns is that somehow she could get a message to her husband: That she is thinking of him, that she loves him very much, that their children are fine, but she just wants some way to make sure that message gets to him—if it is the Red Cross that could take a letter; we will certainly try to be helpful, as the Army will try to be helpful—if it is a message he might hear, that she has given, we want to do everything possible to try to get that message to him. She is strong and brave and waiting for a happy reunion with her husband when he is able to come home.

I talked to Mark Kennedy and his wife, Mrs. Kennedy, this morning. They are the parents of Brian Kennedy who was killed in action when his helicopter crashed in Kuwait. Brian was their only son. Again, they said to me the personal outpouring of support and love and attention they have received because of the loss of their son has made their ordeal better. They feel the Army has done everything it can to make this terrible situation as positive as possible. They asked me to take a message to the President, which I will certainly do. They said, please tell the President that they support him, that their son had called in just 2 days before he was lost. He said: Don't worry about me. We are good to go. We have been trained. We believe in this mission.

Mr. and Mrs. Kennedy want us to know that they supported Brian Kennedy and what he was doing. They know the importance of this action to freedom for everyone in America.

I will take that message to the President because these are people who have

taken the greatest loss imaginable. They understand their son will be forever respected and revered by Americans in perpetuity, for the loss that they have and the giving of his life to make sure that our way of life is enduring in perpetuity, that freedom and America as the beacon of freedom to the world will prevail because of people such as Brian Kennedy and CWO David Williams.

Those are just two families with whom I have had contact. They are very special people. Their families are very special people. We owe them a great debt of gratitude. I know all Americans feel that as well.

I am pleased to be able to start this tribute to our troops as we will do every day our troops are in the field protecting us, to let them know how much we care and how brave we know they are as we watch on television the kinds of weather they are enduring, in addition to all of the normal horrors of war, sandstorms that are so thick it looks as if it is night when it is day. They are enduring a lot for us, and we want them to know we appreciate it.

My last word is that I hope anyone who hears our message will not forget the Geneva Convention; that the treatment of our prisoners of war—and any we do not know who are prisoners—will be humane and in line with the Geneva Convention because I know for sure America is giving medical treatment, food, water, and care to those Iraqi prisoners. We would always comply with the norms of war, including humane treatment of prisoners. I hope if there is any modicum of honesty and integrity in the Iraqi military, they will be treating our prisoners in like manner to the way their prisoners are being treated.

I yield the floor.

The PRESIDING OFFICER. The Senator from Arkansas.

Mrs. LINCOLN. Madam President, I am pleased to be here for the second continuing day of the Senate's tribute to the troops. I compliment my colleague from Texas. I thank her for being here this morning. We talked about how important it is for the entire Senate to come and talk frequently about our troops so they do know we are solidly behind them and making sure they know our thoughts and prayers are with them.

I yield time now to the Senator from Nebraska, Mr. NELSON.

The PRESIDING OFFICER. The Senator from Nebraska.

Mr. NELSON of Nebraska. Madam President, I thank my colleague from Arkansas for yielding time to speak this morning and compliment the Senator from Texas for a very graphic expression of the treatment of the Iraqi people by our military.

I rise today to show my support for our troops, both those serving abroad and those providing vital support here at home and their families.

Our men and women in uniform have proven over and over that they are the

best military force in the history of the world. Today I would like to pay tribute to their bravery and their continued commitment to America and to freedom. Americans show their gratitude through words and through deeds. But often it seems like that is not quite enough. Our soldiers on the frontlines are putting their own lives at risk in defense of this Nation and the freedoms we unfortunately sometimes take for granted. We cannot match that sacrifice, but we can do our utmost to let them know that the entire Nation is united behind them.

As we fight battles in Iraq and continue our military presence in Afghanistan, Bosnia, South Korea, and other nations around the world, it is more important now than ever that we pledge ourselves to honoring the commitments we make to our troops, just as they honor our country through their service.

And we must pledge that we will all support and comfort their families while they are deployed. It is very difficult to be separated from loved ones in the best of circumstances—I hope that all our military men and women know that we will help their families through this difficult period until they are able to come back home and rejoin their families.

I would also like to express my gratitude to the service personnel deployed stateside, at bases like Offutt Air Force Base in Bellevue, NE and the National Guard headquarters in Lincoln and all those who serve all over the country serving in similar capacities. Through their work maintaining equipment, keeping our intelligence channels open, and keeping our homeland safe, they continue to ensure that our nation has the best run, best trained, and best staffed military in the history of the world.

We must also recognize the changing face of our military. No longer are our Nation's armed forces primarily composed of full-time troops. Now, a sizable number of our service members are reservists and guardsmen. We do not make the distinction of the troops in the field who are active duty, ready Reserves or Guard members. We should not make a distinction in our policies that affect them. This week, this Chamber spoke with one voice in resolving to make sure our Reserve and Guard members have the equipment and support they need. We will now see that vote through.

I also note that reservists are particularly likely to come from the ranks of the Nation's first responders. For those police officers, firefighters, and EMTs who serve in the Reserves, they honor our Nation twice—providing hometown security and then putting on another uniform to provide national security. We need to make sure that the burdens placed on them and their families do not make it more difficult for them to serve.

It is my pleasure to be here today to address these issues and to make sure

that we join together in support of our troops and we do so recognizing not only their sacrifice but also the sacrifice their families make.

I would particularly like to recognize those Nebraskans serving in uniform. Right now, we have approximately 400 Nebraska Army National Guardsmen participating in peacekeeping missions in Bosnia and 675 Guardsmen serving in Afghanistan as part of Operations Enduring Freedom and Noble Eagle.

These men and women hail from Chadron, Gering, Scottsbluff, North Platte, Lincoln, Kearney, Falls City, Wahoo, Fremont and a number of other cities across our State. There is no part of Nebraska that is not represented overseas in our military.

Nebraskans are also represented by 25 members of the 24th Medical Company training for deployment to Kosovo as well as 125 Nebraska Air National Guardsmen deployed in regions around the world. I am very proud of the service of my fellow cornhuskers.

I had the opportunity this past fall to visit with a few of these troops serving at Aviano Air Force Base in Italy. It was a real pleasure to sit down with SSgt Michale Varney of Murray, SrA Aaron Mueller of Weeping Water, MSgt Edward Coufal of Plattsmouth, and Airman Elizabeth Ahrens of my hometown of McCook. I can honestly say that they are truly among the best Nebraskans that our State has ever produced.

Thank you for this opportunity to show my support for our troops.

The ACTING PRESIDING pro tempore. The Senator from Idaho.

Mr. CRAPO. Madam President, I also stand with the Senator from Texas, the Senator from Arkansas, the Senator from Nebraska—really, all the Senators—to take this opportunity to share our feelings about the support we have for our troops while they are engaged in this difficult battle in Iraq.

While our Nation fights the war on terrorism, taking on even more demanding and dangerous tasks, and is now actually headed into heated battle in the Arabian Peninsula, it is important that we remember just how important the United States military is to preserving and protecting our national security.

Each of us in the Senate and those we represent throughout the country owe a sincere debt of gratitude to the brave men and women in uniform. Our soldiers, sailors, and marines serve us with unselfish courage and epitomize the term "hero."

I will point out another brave group of men and women serving in harm's way. These are the thousands of our guardsmen and reservists who have been called to duty here in America and abroad.

On a sad note, I would like to share with my colleagues my heartfelt sadness over the death of Air National Guardsman Major Gregory Stone, from Idaho, who was killed on March 23.

Major Stone, serving as liaison with the Army's 101st Airborne Division in

Kuwait, was one of the victims of the grenade attack on the officers' tents at Camp Pennsylvania. Major Stone leaves behind two sons, Evan, age 11, and Joshua, age 7, and an entire community, State, and Nation in grief.

Major Stone's father said:

My son died to allow the guy who killed him to believe in what he believed.

As we know right now, it appears it is very possible that the cowardly attack that killed Major Stone may have been perpetrated by another fellow soldier. That is being investigated at the moment.

Major Stone, an Oregon native, was one of six Idaho Air National Guard members working as liaisons with the Army's 101st Airborne Division in Kuwait. He worked for 2 years at the Air Expeditionary Force Battlelab in Mountain Home, ID, as the lab's B-1 bomber expert. Since September, he was an independent assessor with the company that does contract work for the lab.

One of his colleagues, MAJ Thomas G. Westall, U.S. Air Force, Retired, said:

He paid the highest sacrifice for being a good soldier.

Major Stone is just one of those brave Americans who will be called upon to pay the highest sacrifice for our freedom. I commend him and all of those in our military who are putting their lives on the line to protect our freedom, and I express the gratitude of a grateful country for their service.

Idahoans, as all Americans have a long-standing tradition of service in our Nation's Armed Forces. As each of my colleagues here can attest, our States have called forward their best and bravest to protect our security and preserve our liberties. Idaho has a contingent of guardsmen, reservists, and mainline forces in the Persian Gulf and engaged in the war on terrorism.

The Gunfighters of Mountain Home Air Force Base are among the best trained forces in our military because they train at the world-class ordnance training facility in Southwest Idaho. Mountain Home offers the Air Force one of the best training bases in the world. With its good weather and unobstructed air space, our pilots can train almost year-round. As Air Force pilots from around the country can attest, the training range in Idaho keeps them on the cutting edge of combat effectiveness.

The Idaho Reserve and National Guard provide another vital military presence in our State. These citizen soldiers provide a critical service to our State and to our Nation. The Idaho Army National Guard, with 28 units throughout the State, has 3,500 members and, during the past year, has provided personnel for active duty service throughout the world. Very recently, elements of the Idaho Army National Guard completed an extended rotation in the Balkans.

The Air Guard, which has its headquarters at Gowen Field, has seen its

share of active duty as well, most recently being called to service following the attacks on the World Trade Center and the Pentagon. The Air Guard's equipment includes C-130 transports, as well as the very capable close in support fighter, the A-10.

Units of the Army and Navy Reserve are also very active in Idaho. The Army Reserve has 11 units in the State with 750 personnel assigned while the Navy Reserve has approximately 250 members. Many reservists, from a host of specialties and backgrounds, ranging from civil affairs to logistics, have been called to active duty during the past year.

Each Idahoan in uniform has a demanding responsibility, and I am grateful for all they do. And right now, over 100,000 reservists nationwide have been placed on active service.

For the foreseeable future, our Armed Forces will be dealing with more and more demands. We are facing uncertainty in the Persian Gulf, and threats worldwide continue to loom. It will be difficult and tough duty for these brave people, but I have complete confidence in their ability to meet the tasks ahead. And I also know, that Idaho, with its long tradition of military service, will continue to play an important role in the defense of our Nation.

Many Americans have expressed their heartfelt appreciation of our troops. It is indeed tragic that the lives of many men and women are now being put in harm's way because Iraqi leaders would not to conform to international resolution that would have brought a peaceful end to this conflict. Sadly, we are seeing Iraq refuse to voluntarily end its support of terrorism and stop the threat from the weapons of mass destruction Iraq possesses.

My heart and my prayers are with our troops and their families. This is a time for support of all of those brave Americans being put at risk to defend our national security. We will win this conflict and end the multiple threats of weapons, terrorism, and continued instability in the Middle East the Iraqi dictator represents.

Every generation of Americans has faced the need to protect our freedoms, and we live in a new age where innocent Americans have died at the hands of terrorists. Our President has made the difficult decision that our national security is on the line and I fully support his decision.

Our President and the men and women in our Armed Forces will protect our freedom and continue to make out nation secure. We owe them our support, our prayers, and our hopes that this conflict is over as soon as possible.

There is much more I could say, but I conclude my remarks by, once again, coming back to the importance that I place on this Senate giving time each day, as we are now doing, to commend the men and women in uniform, whether they be our active military, or our

guardsmen or reservists, for putting their lives on the line for our freedom.

Every generation in America has had the opportunity, in some context or another, to defend our freedom. And these brave men and women are being called upon to risk the greatest sacrifice so we in America and people throughout the globe can continue to have the freedoms which we cherish so greatly.

I reserve the remainder of our time.

The ACTING PRESIDENT pro tempore. The Senator from Arkansas.

Mrs. LINCOLN. Madam President, I now yield a portion of our time to the Senator from New Jersey, Mr. LAUTENBERG.

The ACTING PRESIDENT pro tempore. The Senator from New Jersey.

Mr. LAUTENBERG. Madam President, I thank our good friend from Arkansas.

Madam President, the floor is open principally to pay our respects to our citizens, our friends, and our neighbors who are serving now in the Iraqi theater to try to right a terrible wrong that has been perpetrated on the world; and that is, to make sure we get rid of the savage regime of Saddam Hussein and the threat he brings not only to the people in that region but to people across the world.

People recognize that were he to continue unfettered in his capacity to develop his military might, it would be quite incredible to witness. The fact is, we are there with so much force and so much skill and so much technology, and still we are facing constant obstacles to our mission of getting rid of the regime and reducing the threat or eliminating the threat that these weapons might bring to that area and to the world at large.

New Jersey is the home of McGuire Air Force Base. That is a base that has had members leaving for conflicts over the years, and particularly with the first gulf war in 1990 and presently, and other conflicts that we have seen, because of the mobility of an air wing that we have there to refuel aircraft in the air, both cargo and fighter craft, as well as carrying cargo of substantial proportion and need to the theater so our troops have facilities with which to take care of their needs personally as well as, unfortunately, those facilities that might be called upon if they are wounded or injured in any way.

At this moment, New Jersey has about 5,000 people deployed from various Reserve and regular Army and Marine units, as well as other branches of the military.

One person, SGT James Riley, was someone we saw on television not very long ago being questioned by his captors, the Iraqis. We have been trying to contact his family to offer our services in whatever way we can, and to see if we can find out something about how he is being treated, to make sure the rules of the Geneva Convention are observed to the letter in the treatment of prisoners. They cannot, under any kind of a rule of civilization or treaties,

manhandle prisoners. It is not permitted. You are not permitted to interview on public media. And you are not permitted to interrogate in public. We want the Iraqis to know there is a price to pay for that kind of action. We demand they observe all the conventions that relate to prisoners and their treatment.

Mr. BAYH. Mr. President, I rise today with great sadness and tremendous gratitude to honor the life of a brave young man from Atwood, IN. Lcpl David Fribley was 26 years old. He died Sunday in Nasiriyah, Iraq as he and his fellow Marines encountered Iraqi soldiers believed to be surrendering. Instead, the Iraqis opened fire, killing David Fribley and eight other Americans. David was there, in a far away land, to fight for the values we all hold close to our hearts.

David Fribley was the second Hoosier killed while dutifully serving his country in Operation Iraqi Freedom. Today, I mourn David's death with his family, friends and the Atwood community. While our pride in David shall certainly live on, so too will our sorrow. Even though David's life on Earth has been cut short, his bravery, and his strength of character shall live on as a powerful and consoling force during these difficult days of conflict.

David Fribley was a quiet and caring man who led by example, not mere words. He was adored by all who knew him for his soft-spoken manner and great sense of humor. He was compelled to leave his job working with the elderly and join the Marine Corps after witnessing the terrorist attacks of September 11. Upon his resignation David stated: "The greatest gift is the gift of service." This kind of selflessness is an inspiration to us all.

David leaves behind father Garry and mother Linda, brother Steven, who serves in the Air Force, and a fiancée. He attended Warsaw Community High School where he was a star athlete in both track and football. After high school he attended Indiana State University and graduated in 2001.

President Abraham Lincoln wrote in a letter to the mother of a fallen Union soldier: "I pray that our Heavenly Father may assuage the anguish of your bereavement, and leave you only the cherished memory of the loved and lost, and the solemn pride that must be yours to have laid so costly a sacrifice upon the altar of freedom." These words ring as true today as they did 140 years ago. As we mourn the loss of David Fribley and honor the sacrifice he made for America and for all of humanity.

It is my sad duty to enter the name of David Fribley in the official record of the U.S. Senate for his service to this country and for his profound commitment to freedom, democracy, and peace. When I think about this just cause in which we are engaged, and the unfortunate pain that comes with the loss of our heroes, I hope that families like David's can find comfort in the

word of the prophet Isaiah who said, "He will swallow up death in victory; and the Lord God will wipe away tears from off all faces."

May God grant strength and peace to those who mourn, and may God bless the United States of America.

Mr. President, I also rise today with great sadness and tremendous gratitude to honor the life of a brave young man from Hobart, IN. Greg Sanders was just 19 year old. On Monday, March 24, 2003, he was with his Army unit, the 3rd Infantry, 3rd Battalion, 69th Armor Division, 1st Brigade, Company B, when he was mortally wounded by an Iraqi sniper bullet. Greg was in Iraq, far away from loved ones and fellow countrymen, to fight for the values of democracy we all hold close to our hearts.

Greg Sanders is the third Hoosier to be killed while dutifully serving our Nation in Operation Iraqi Freedom. Today, I mourn along with Greg's family, friends, and community. While our pride in him shall certainly live on, so too will our sorrow. Although Greg's life was cut short, his courage, and his dedication to the preservation of democracy will live on to serve as a guiding light in these dark days of war.

Greg Sanders was a natural born leader who always loved challenging himself in everything he did, whether it was on the bowling lane or the battlefield. From the time Greg was small, it was his dream to be a soldier. It was with great pride that he left for Iraq, prepared to do his duty and willing to make the ultimate sacrifice, if fate dictated, for a country he loved dearly.

Greg attended Hobart High School where he ran cross-country and began his training to become a soldier before his graduation in 2001. He leaves behind his mother Leslie Sanders, a brother, two sisters, his wife Ruthann, and their 1-year-old daughter, Gwendolyn. He will be greatly missed by his family, fellow soldiers, and the Hobart community as a whole.

President Abraham Lincoln wrote in a letter to the mother of a fallen Union soldier: "I pray that our Heavenly Father may assuage the anguish of your bereavement, and leave you only the cherished memory of the loved and lost, and the solemn pride that must be yours to have laid so costly a sacrifice upon the altar of freedom." These words ring as true today as they did 140 years ago, as we mourn the loss of Greg Sanders and honor the sacrifice he made for America and for all of humanity.

It is my sad duty to enter the name of Greg Sanders in the official record of the Senate for his service to this country and for his profound commitment to freedom, democracy, and peace. When I think about this just cause in which we are engaged, and the unfortunate pain that comes with the loss of our heroes, I hope that families like Greg's can find comfort in the word of the prophet Isaiah, who said: "He will swallow up death in victory; and the

Lord God will wipe away tears from off all faces."

May God grant strength and peace to those who mourn, and may God bless the United States of America.

#### TRIBUTE TO MAJOR ANTHONY D. "TONY" SINNOTT

Mr. BUNNING. Mr. President, I rise today to honor and pay tribute to U.S. Marine Corps Reserve Major Anthony D. "Tony" Sinnott. A former Flatwoods, KY native, Major Sinnott was recently awarded the Joint Service Commendation Medal for being chosen as the Reserve Officer of the Year for 2002.

Major Sinnott was chosen from 560 reserve officers from all the armed services serving the U.S. Central Command in support of Operation Enduring Freedom. Sinnott received the award from General Tommy Franks, Combatant Commander of U.S. Central Command in Tampa, Florida.

The citizens of Flatwoods, KY, and the Commonwealth are proud of Major Sinnott's accomplishments. His example of hard work, determination, and patriotism are appreciated by all across the United States. As we continue to keep our soldiers deployed all around the world in our thoughts and prayers, I rise to also thank the thousands of men and women who wear our uniform and serve our Nation so courageously.

Mr. President, I thank the Senate in joining me to congratulate Major Sinnott on his service to the U.S. Marine Corps and our great Nation.

#### TRIBUTE TO SGT. BRADLEY KORTHAUS

Mr. GRASSLEY. Mr. President, I rise today for the very sad purpose of honoring a fallen American.

I learned this morning that Sgt Bradley Korthaus of Davenport, Iowa, has died while in service to his country as part of Operation Iraqi Freedom. I would like to take this opportunity to salute his patriotism and his sacrifice.

Sgt Korthaus disappeared Monday during an operation in which he and three other Marines were swimming across a canal in southeastern Iraq, and his body has now been recovered.

This is the first Iowan who has died in the current conflict in Iraq and the news has hit home with me and my staff.

We all know that sacrifice is part of war, and the President has tried to prepare us for the inevitable losses; but it is impossible to fully prepare for the loss of a young life.

My prayers go out to Steve and Marilyn Korthaus who grieve for their son and to all of the family, friends, and neighbors who are touched by his passing.

There is nothing I can say that can take away the pain they must feel, but they should know that they are not alone in their grief.

Iowans have a strong sense of community and I know that Bradley's loss will be felt deeply by many who never even knew him.

Bradley Korthaus deserves the highest gratitude of this body and the entire Nation. His sacrifice reminds us that freedom is so precious because of its incredibly high cost.

Bradley's father served in Vietnam and Bradley followed that tradition of service to his country.

This is an example of the patriotic contribution made by thousands of American service members and their families.

The love of country and dedication to service shared by so many of its citizens is the great strength of our Nation and we can all be very proud of patriots like Bradley Korthaus.

Mrs. FEINSTEIN. Mr. President, I rise today to honor the 24 young American men who have died in the conflict in Iraq.

I would like to pay particular tribute, however, to the six men from my home State of California, and to talk briefly about each of them.

To date, the young men of California account for one-fourth of all the Americans that have made the ultimate sacrifice. To date, nearly 120,000 men and women now stationed in the Middle East, many of them in harm's way, are either from California or were stationed there before being deployed.

It is often said that California receives too much from the Federal Government—too much of the appropriations pie. But when you consider our population is 35 million and you remember that, on average, Californians pay more in federal taxes than they receive in Federal programs, this is simply not the case. And Californians are playing a very prominent role in liberating the Iraqi people from the tyranny of Saddam Hussein.

Of the six Californians that have died so far, two were not yet citizens, while one was a direct descendant of the second and sixth Presidents of the United States.

Together, they embody the depth and breadth of America's armed forces men and women from all walks of life, willing to give their lives to defend our freedoms.

The first four I would like to honor—Corporals Jorge Gonzalez, Randal Kent Rosaker, and Jorge Garibay, and SGT Michael Bitz—were killed on March 23, in heavy fighting outside the town of An Nasiriya.

Two were fathers with infant children that they never met, a third a son who followed his father into the military.

Twenty year-old Cpl Jorge Gonzalez was part of the 1st Battalion of the 2nd Marine Expeditionary Brigade. He grew up in Rialto, with his parents, Rosa and Mario, and five siblings. He was an avid soccer player, and a graduate of El Monte High School.

His last visit home was at Christmas. There, his younger sister Nancy, who

was never affectionate with her brother, hugged and kissed him before he left. "I knew I had to do that," she said.

He also left behind his wife Jazty and their 3-week-old baby boy, Alonso, who he never knew. He had hoped to retire from the Marines in a year and become a policeman.

Before leaving he told his anxious mother: "Don't worry, mom. If I die a Marine, I'll die honored."

Marine Sgt Michael Bitz, a part of the 2nd Assault Amphibious Battalion, 2nd Marine Division, was just 31 years old. He grew up in Port Hueneme.

He loved being a Marine so much, he reenlisted last fall. He loved his wife Janina so much that they had just renewed their vows. When he left for the gulf, they were expecting twins, Caleb and Taylor, who are now a month old. They also have a 2-year-old son, Joshua, and a 7 year-old son, Christian, from an earlier marriage.

In his last phone call to his mother, Donna, Sergeant Bitz was able to tell her that he loved her—and in his last letter he said that he was her warrior. In classic Marine-style, she always called her "ma'am."

Cpl Randal Kent Rosacker was also a member of the 2nd Marine Expeditionary Brigade. He was a rough-and-tumble athlete who loved the outdoors and ever since he was a boy he knew he wanted to follow his father, Rod, into the military.

Cpl Rosacker grew up in San Diego, the son of a Navy man. He played football, baseball and wrestled for the Serra High School Conquistadors. His wrestling coach, Steve Stone, recalled when Randal broke his hand senior year, just before an important game.

"Well, we heard some thudding on the wall in the lockerroom," he said. "We walk in, and Randy had broken off his cast. He said: 'Coach, tape it up. I'm ready to go.'"

His former baseball coach, Chris Herrin, said that Rosacker's teammates could always count on him. "He was the kind of guy who you would want fighting for your country," Herrin said.

His grandmother, Patricia, said her grandson died doing something he loved—serving America. "He believed in what he was doing," she said. He was just 21 years old.

Born in Jalisco, Mexico, Cpl Jorge Garibay played football at Newport Harbor High School, in Costa Mesa. He, too, was just 21 years old.

One of his teachers, Janis Toman, described him as a hard worker who frequently returned to the high school campus in full uniform, to encourage students to do their best.

Ms. Toman received a letter from Cpl Garibay just a few hours before learning of his death, as she packed him a care package. "He wrote of simple things that we take for granted but make soldiers happy," she said. "Things like moving from a small tent to a bigger one."

"I want to defend the country I plan to become a citizen of," he wrote to her. He also left a tape recording before his deployment for his beloved Uncle Urbano, whom he regarded as a surrogate father.

In the tape he said: "I'm being called to represent and serve my country. I don't know if I'll return, and I want you to know that I love you and how much I appreciate the support and love you have given me over the years."

LCpl Jose Gutierrez was the first American killed in combat. He was struck by enemy fire while fighting alongside fellow Marines near the southern Iraqi port city of Umm al Qasr. He was 22 years old.

LCpl Gutierrez arrived in the United States when he was a 16 year old orphan, having left poverty-stricken circumstances in Guatemala City and a country racked by a brutal civil war.

He traveled over 2,000 miles by foot, north through Mexico, in search of a better life here in the United States.

Like so many immigrants, his past was soon eclipsed by his new life as an American. He was taken in by the Mosquera family, of Lomita, CA. Nora and Max Mosquera had begun helping immigrant foster children when their own children had grown.

"He joined the Marines to pay back a little of what he'd gotten from the U.S.," Max Mosquera said. "For him it was a question of honor."

A tall and quiet young man who enjoyed soccer and chess, Jose learned English quickly and had plans to study architecture.

"He was such a good kid," remembered Robert Nobles, a physical education teacher at North High in Torrance, where Corporal Gutierrez graduated in 2000.

I have been told that news of his death has resonated throughout Guatemala. Every major newspaper, radio and TV station carried his story. He has been portrayed as a brave and selfless young man—which he most certainly was.

Navy LT Thomas Mullen Adams grew up in comfort, in the suburb of La Mesa, as a member of a family that traces its roots directly to John Adams, one of America's most important Founding Fathers.

He graduated from Grossmont High School in 1993 and the United States Naval Academy in 1997.

He received flight training in Pensacola, FL, and inherited his love of flying from his father, John, an architect who helped design the aerospace museum in San Diego.

Promoted to lieutenant in the year 2000, Adams won two National Defense Service Medals, three sea service deployment ribbons, and other awards.

"He's one of these amazingly clean-cut, all-American kids," his aunt, Elizabeth Hansen, told the San Diego Union Tribune Newspaper. "He's the kind of kid that if you had a very special daughter, you would hope that she would snag him. He was just amazingly bright, funny, and kind."

In October 2002, Lieutenant Adams was assigned as an exchange officer with the British Royal Navy's 849th Squadron, now on the aircraft carrier *Ark Royal*.

An avid soccer fan who had volunteered to go to Japan with the carrier *Kitty Hawk* in time for the World Cup finals last summer, he joined a local team near his base in Helston, England.

Lieutenant Adams's family said he particularly enjoyed his time with the Royal Navy for two reasons: Every ship had a pub onboard, and he was allowed a weekly 20-minute phone call home. He died with the Royal Navy when the helicopter he was flying collided with another helicopter over the Persian Gulf. He was just 27 years old.

Mr. President, we all wish for a quick resolution of this war to limit casualties, military and civilian, American, allied, and Iraqi. We wish that American and coalition forces will be able to liberate the people of Iraq soon, and that our men and women will be able to return home to their families. Until then, however, they remain in our thoughts and our prayers, along with those who have already fallen.

All Americans owe an enormous, an almost incalculable debt to these young men who were willing to sacrifice their own futures for the future of this country they so dearly loved so that we, as a people, might be safe and free. Their sacrifices must never be forgotten.

I thank the Chair.

#### TRIBUTE TO DANIEL PATRICK MOYNIHAN

Mr. LAUTENBERG. At the same time, I wish to pay tribute to a dear friend who passed away yesterday, Senator forever, Pat Moynihan.

I came to the Senate 6 years after he arrived here, and we served together for 18 years. We left together at the same time in 2001.

I personally will miss him and think fondly of the moments we shared together, but, at the same time, say thank goodness—thank goodness—that this place and this country had Senator Pat Moynihan.

He was a great man, with a brilliant mind, an incredible wealth of knowledge. He will have left a mark forever on our Government and on our society, even at a time when our culture has exhibited an ephemeral quality.

We can think of the moments we shared with him, all of us who had the good fortune to serve with him. Because New York and New Jersey are neighboring States and have many similar concerns, he and I worked closely on many issues. We served together on the Environment and Public Works Committee.

He will be rightfully remembered as one of the giants who have served in this Senate. He will be able to be compared to the greats at the founding of this country because his half century

of contributions to this body and to New York and to the region and to the Nation and to the world are immeasurable.

He, like many who are serving now and have served, was born in modest circumstances and was raised in an area on the west side of New York called Hell's Kitchen, a rough and tumble area. He joined the Navy. He served in World War II. And then he went on to earn degrees at the Fletcher School of Law and Diplomacy at Tufts University.

In the early 1950s, Pat Moynihan worked for the International Rescue Committee, one of the earliest and most effective human rights organizations. Then he joined the administration of New York Governor Averill Harriman, where he met his beloved wife and someone we all love, Liz.

Pat and Liz came to Washington with the Kennedy administration, and Pat went on to serve in the cabinet or sub-cabinet of the next three Presidents, two of whom were Republicans. He served as U.S. Ambassador to India and as U.S. Representative to the United Nations.

All the while, he had a busy and prolific career in academia, with teaching positions at Syracuse and Harvard and other universities. It is often said that Pat Moynihan has written more books than most people have read. And those books were on subjects as diverse as ethnicity, welfare policy, secrecy as form of regulation, and international law. His books and essays and op-eds were always erudite and displayed a wit and wisdom and grace few people have. His books were so well received, whenever they were produced.

I doubt anyone else ever entered the United States Senate with a greater breadth of experience or knowledge. Pat Moynihan was made for the Senate, and the Senate was made for men like Pat Moynihan.

Pat was not only a great intellectual; he was a man of principles, deeply held and eloquently expressed. And yet he had that remarkable ability of being able to disagree without being disagreeable. There isn't a single Member of the Senate who served with him who didn't also love and revere him.

We are poorer for Pat's passing, but rather than dwell on that, I would like to express my gratitude that someone with such inestimable talents and energies devoted them to public service. We are definitely richer for that.

We send our sympathy to Liz Moynihan, and to the children, Timothy and Maura and John, and to the grandchildren, Michael Patrick and Zora.

We live in tumultuous and dangerous times. No one understood that better than Pat Moynihan, and we would benefit from his counsel. I will include for the RECORD a commencement address that Pat delivered at Harvard University about world events and foreign policy, and I commend it to my colleagues.

On a more personal note, my legislative director, Gray Maxwell, was Pat's

legislative director from 1995 to 2000. When Pat retired, Gray wrote a tribute that was printed in *Long Island Newsday*. I will also ask that the tribute be printed in the RECORD.

In closing, I note that one of Pat's great abiding passions was public works—not just in New York but here in Washington. He authored much of the Intermodal Surface Transportation Efficiency Act, ISTEA, he fought for Amtrak and mass transit, he wrote the guiding principles for federal architecture, he shepherded the Union Station redevelopment and the Thurgood Marshall and Ronald Reagan buildings to completion, and he almost single-handedly transformed Pennsylvania Avenue. I think what was written in St. Paul's Cathedral in London for Sir Christopher Wren would serve as an equally fitting tribute to Pat Moynihan: *Si monumentum requiris circumspice* [If you would see the man's monument, look about you.].

I ask unanimous consent that his commencement address delivered at Harvard University on June 6, 2002, to which I referred, and an article written by a person on my staff, Gray Maxwell, who was on the Moynihan staff before that, that demonstrates beautifully the character and capability Pat Moynihan brought to his job and to all of us, be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

COMMENCEMENT ADDRESS, JUNE 6TH, 2002, BY  
DANIEL PATRICK MOYNIHAN

A while back it came as something of a start to find in *The New Yorker* a reference to an article I had written, and I quote, "In the middle of the last century." Yet persons my age have been thinking back to those times and how, in the end, things turned out so well and so badly. Millions of us returned from the assorted services to find the economic growth that had come with the Second World War had not ended with the peace. The Depression had not resumed. It is not perhaps remembered, but it was widely thought it would.

It would be difficult indeed to summon up the optimism that came with this great surprise. My beloved colleague Nathan Glazer and the revered David Riesman wrote that America was "the land of the second chance" and so indeed it seemed. We had surmounted the depression; the war. We could realistically think of a world of stability, peace—above all, a world of law.

Looking back, it is clear we were not nearly so fortunate. Great leaders preserved—and in measure extended—democracy. But totalitarianism had not been defeated. To the contrary, by 1948 totalitarians controlled most of Eurasia. As we now learn, 11 days after Nagasaki the Soviets established a special committee to create an equivalent weapon. The first atomic bomb was acquired through espionage, but their hydrogen bomb was their own doing. Now the Cold War was on. From the summer of 1914, the world had been at war, with interludes no more. It finally seemed to end with the collapse of the Soviet Union and the changes in China. But now . . .

But now we have to ask if it is once again the summer of 1914.

Small acts of terror in the Middle East, in South Asia, could lead to cataclysm, as they



did in Sarajevo. And for which great powers, mindful or not, have been preparing.

The eras are overlapping.

As the United States reacts to the mass murder of 9/11 and prepares for more, it would do well to consider how much terror India endured in the second half of the last century. And its response. It happens I was our man in New Delhi in 1974 when India detonated its first nuclear device. I was sent in to see Prime Minister Indira Gandhi with a statement as much as anything of regret. For there was nothing to be done; it was going to happen. The second most populous nation on earth was not going to leave itself disarmed and disregarded, as non-nuclear powers appeared to be. But leaving, I asked to speak as a friend of India and not as an official. In twenty years time, I opined, there would be a Moghul general in command in Islamabad, and he would have nuclear weapons and would demand Kashmir back, perhaps the Punjab.

The Prime Minister said nothing, I dare to think she half agreed. In time, she would be murdered in her own garden; next, her son and successor was murdered by a suicide bomber. This, while nuclear weapons accumulated which are now poised.

Standing at Trinity Site at Los Alamos, J. Robert Oppenheimer pondered an ancient Sanskrit text in which Lord Shiva declares, "I am become Death, the shatterer of worlds." Was he right?

At the very least we can come to terms with the limits or our capacity to foresee events.

It happens I had been a Senate observer to the START negotiations in Geneva, and was on the Foreign Relations Committee when the treaty, having been signed, was sent to us for ratification. In a moment of mischief I remarked to our superb negotiators that we had sent them to Geneva to negotiate a treaty with the Soviet Union, but the document before us was a treaty with four countries, only two of which I could confidently locate on a map. I was told they had exchanged letters in Lisbon [the Lisbon Protocol, May 23, 1992]. I said that sounded like a Humphrey Bogart movie.

The hard fact is that American intelligence had not the least anticipated the implosion of the Soviet Union. I cite Stansfield Turner, former director of the CIA in Foreign Affairs, 1991. "We should not gloss over the enormity of this failure to forecast the magnitude of the Soviet crisis. . . . The corporate view missed by a mile."

Russia now faces a near-permanent crisis. By mid-century its population could well decline to as few as 80 million persons. Immigrants will press in; one dares not think what will have happened to the nuclear materials scattered across 11 time zones.

Admiral Turner's 1991 article was entitled "Intelligence for a New World Order." Two years later Samuel Huntington outlined what that new world order—or disorder—would be in an article in the same journal entitled "The Clash of Civilizations." His subsequent book of that title is a defining text of our time.

Huntington perceives a world of seven or eight major conflicting cultures, the West, Russia, China, India, and Islam. Add Japan, South America, Africa. Most incorporate a major nation-state which typically leads its fellows.

The Cold War on balance suppressed conflict. But the end of the Cold War has brought not universal peace but widespread violence. Some of this has been merely residual proxy conflicts dating back to the earlier era. Some plain ethnic conflict. But the new horrors occur on the fault lines, as Huntington has it, between the different cultures.

For argument's sake one could propose that Marxism was the last nearly successful effort to Westernize the rest of the world. In 1975, I stood in Tiananmen Square, the center of the Middle Kingdom. In an otherwise empty space, there were two towering masts. At the top of one were giant portraits of two hirsute 19th century German gentlemen, Messrs. Marx and Engels. The other displayed a somewhat Mongol-looking Stalin and Mao. That wasn't going to last, and of course, it didn't.

Hence Huntington: "The central problem in the relations between the West and the rest is . . . the discordance between the West's—particularly America's—efforts to promote universal Western culture and its declining ability to do so."

Again there seems to be no end of ethnic conflict within civilizations. But it is to the clash of civilizations we must look with a measure of dread. The Bulletin of the Atomic Scientists recently noted that "The crisis between India and Pakistan, touched off by a December 13th terrorist attack on the Indian Parliament marks the closest two states have come to nuclear war since the Cuban Missile Crisis." By 1991, the minute-hand on their doomsday clock had dropped back to 17 minutes to midnight. It has since been moved forward three times and is again seven minutes to midnight, just where it started in 1947.

The terrorist attacks on the United States of last September 11 were not nuclear, but they will be. Again to cite Huntington, "At some point . . . a few terrorists will be able to produce massive violence and massive destruction. Separately, terrorism and nuclear weapons are the weapons of the non-Western weak. If and when they are combined, the non-Western weak will be strong."

This was written in 1996. The first mass murder by terrorists came last September. Just last month the vice president informed Tim Russert that "the prospects of a future attack . . . are almost certain. Not a matter of if, but when." Secretary Rumsfeld has added that the attack will be nuclear.

We are indeed at war and we must act accordingly, with equal measures of audacity and precaution.

As regards precaution, note how readily the clash of civilizations could spread to our own homeland. The Bureau of the Census lists some 68 separate ancestries in the American population. (Military gravestones provide for emblems of 36 religions.) All the major civilizations. Not since 1910 have we had so high a proportion of immigrants. As of 2000, one in five school-age children have at least one foreign-born parent.

This, as ever, has had bounteous rewards. The problem comes when immigrants and their descendants bring with them—and even intensify—the clashes they left behind. Nothing new, but newly ominous. Last month in Washington an enormous march filled Pennsylvania Avenue on the way to the Capitol grounds. The marchers, in the main, were there to support the Palestinian cause. Fair enough. But every five feet or so there would be a sign proclaiming "Zionism equals Racism" or a placard with a swastika alongside a Star of David. Which is anything but fair, which is poisonous and has no place in our discourse.

This hateful equation first appeared in a two-part series in Pravda in Moscow in 1971. Part of Cold War "agit prop." It has since spread into a murderous attack on the right of the State of Israel to exist—the right of Jews to exist!—a world in which a hateful Soviet lie has mutated into a new and vicious anti-Semitism. Again, that is the world we live in, but it is all the more chilling when it fills Pennsylvania Avenue.

It is a testament to our First Amendment freedoms that we permit such displays, how-

ever obnoxious to our fundamental ideals. But in the wake of 9/11, we confront the fear that such heinous speech can be a precursor to violence, not least here at home, that threatens our existence.

To be sure, we must do what is necessary to meet the threat. We need to better understand what the dangers are. We need to explore how better to organize the agencies of government to detect and prevent calamitous action.

But at the same time, we need take care that whatever we do is consistent with our basic constitutional design. What we do must be commensurate with the threat in ways that do not needlessly undermine the very liberties we seek to protect.

The concern is suspicion and fear within. Does the Park Service really need to photograph every visitor to the Lincoln Memorial?

They don't, but they will. It is already done at the Statue of Liberty. In Washington, agencies compete in techniques of intrusion and exclusion. Identity cards and X-ray machines and all the clutter, plus a new life for secrecy. Some necessary; some discouraging. Mary Graham warns of the stultifying effects of secrecy on inquiry. Secrecy, as George Will writes, "renders societies susceptible to epidemics of suspicion."

We are witnessing such an outbreak in Washington just now. Great clamor as to what the different agencies knew in advance of the 9/11 attack; when the President was briefed; what was he told. These are legitimate questions, but there is a prior issue, which is the disposition of closed systems not to share information. By the late 1940s the Army Signal Corps had decoded enough KGB traffic to have a firm grip on the Soviet espionage in the United States and their American agents. No one needed to know about this more than the President of the United States. But Truman was not told. By order, mind, of Omar Bradley, Chairman of the Joint Chiefs of Staff. Now as then there is police work to be done. But so many forms of secrecy are self-defeating. In 1988, the CIA formally estimated the Gross Domestic Product of East Germany to be higher than West Germany. We should calculate such risks.

The "what-ifs" are intriguing. What if the United States had recognized Soviet weakness earlier and, accordingly, kept its own budget in order, so that upon the breakup of the Soviet Union a momentous economic aid program could have been commenced? What if we had better calculated the forces of the future so that we could have avoided going directly from the "end" of the cold War to a new Balkan war—a classic clash of civilizations—leaving little attention and far fewer resources for the shattered Soviet empire?

Because we have that second chance Riesman and Glazer wrote about. A chance to define our principles and stay true to them. The more then, to keep our system open as much as possible, with our purposes plain and accessible, so long as we continue to understand what the 20th century has surely taught, which is that open societies have enemies, too. Indeed, they are the greatest threat to closed societies, and, accordingly, the first object of their enmity.

We are committed, as the Constitution states, to "the Law of Nations," but that law as properly understood. Many have come to think that international law prohibits the use of force. To the contrary, like domestic law, it legitimates the use of force to uphold law in a manner that is itself proportional and lawful.

Democracy may not prove to be a universal norm. But decency would do. Our present conflict, as the President says over and again, is not with Islam, but with a malignant growth within Islam defying the



teaching of the Q'uran that the struggle to the path of God forbids the deliberate killing of noncombatants. Just how and when Islam will rid itself of current heresies is something no one can say. But not soon. Christianity has been through such heresy—and more than once. Other clashes will follow.

Certainly we must not let ourselves be seen as rushing about the world looking for arguments. There are now American armed forces in some 40 countries overseas. Some would say too many. Nor should we let ourselves be seen as ignoring allies disillusioning friends, thinking only of ourselves in the most narrow terms. That is not how we survived the 20th century.

Nor will it serve in the 21st.

Last February, some 60 academics of the widest range of political persuasion and religious belief, a number from here at Harvard, including Huntington, published a manifesto: "What We're Fighting For: A Letter from America."

It has attracted some attention here; perhaps more abroad, which was our purpose. Our references are wide, Socrates, St. Augustine, Franciscus de Victoria, John Paul II, Martin Luther King, Jr., Alexander Solzhenitsyn, the Universal Declaration of Human Rights.

We affirmed "five fundamental truths that pertain to all people without distinction," beginning "all human beings are born free and equal in dignity and rights."

We allow for our own shortcomings as a nation, sins, arrogance, failings. But we assert we are no less bound by moral obligation. And, finally, reason and careful moral reflection teach us that there are times when the first and most important reply to evil is to stop it.

But there is more. Forty-seven years ago, on this occasion, General George C. Marshall summoned our nation to restore the countries whose mad regimes had brought the world such horror. It was an act of statesmanship and vision without equal in history. History summons us once more in different ways, but with even greater urgency. Civilization need not die. At this moment, only the United States can save it. As we fight the war against evil, we must also wage peace, guided by the lesson of the Marshall Plan—vision and generosity can help make the world a safer place.

Thank you.

SUI GENERIS

As the final summer of Senator Daniel Patrick Moynihan's public career comes to an end, I think back to one languid Friday afternoon three summers ago. Not much was happening; the Senate was in recess. So Senator Moynihan—my boss at the time—and I went to see an exhibit of Tyndale Bibles at the Library of Congress. Tyndale wrote the first English Bible from extant Greek and Hebrew manuscripts. Senator Moynihan was eager to learn more about a man whose impact on the English language, largely unacknowledged, is probably equal to Shakespeare's.

One might wonder what Tyndale has to do with the United States Senate. Not much, I suppose. But like Tennyson's Ulysses, Senator Moynihan is a "gray spirit yearning in desire to follow knowledge like a sinking star." He has unbounded curiosity. I'm not one who thinks his intellectualism is some sort of an indictment. Those who do are jealous of his capabilities, or just vapid. In a diminished era when far too many Senators know far too little, I have been fortunate to work for one who knows so much and yet strives to learn so much more.

There is little I can add to what others have written or will write about his career in

these waning moments. But I would make a few observations. On a parochial note, I know of no other Senator who shares his remarkable facility for understanding and manipulating formulas—that arcane bit of legislating that drives the allocation of billions of dollars. He has "delivered" for New York but it's not frequently noted because so few understand it.

More important, every time he speaks or writes, it's worth paying attention. I think back to the summer of 1990, when Senator Phil Gramm offered an amendment to a housing bill. Gramm wanted to rob Community Development Block Grant (CDBG) funds from a few "rustbelt" States and sprinkle them across the rest of the country. The amendment looked like a sure winner: more than 30 States stood to benefit. Senator Moynihan went to the floor in opposition. He delivered an extemporaneous speech on the nature of our Federal system worthy of inclusion in the seminal work of Hamilton, Madison, and Jay as *The Federalist* No. 86. (The amendment was defeated: New York's share of CDBG funding was preserved.)

While Senator Moynihan has been enormously successful as a legislator, I think of him as the patron Senator of lost causes. By "lost" I mean right but unpopular. Every Senator is an advocate of the middle class; that's where the votes are. What I most admire and cherish about Senator Moynihan is his long, hard, and eloquent fight on behalf of the underclass—the disenfranchised, the demoralized, the destitute, the despised.

T.S. Eliot wrote to a friend, "We fight for lost causes because we know that our defeat and dismay may be the preface to our successors' victory, though that victory itself will be temporary; we fight rather to keep something alive than in the expectation that anything will triumph." This wistful statement, to me, captures the essence of Senator Moynihan and his career. Too many of today's tepid, timid legislators are afraid to offer amendments they think will fail. They have no heart, no courage. Senator Moynihan always stands on principle, never on expediency. He's not afraid to be in the minority, even a minority of one.

His statements over the years on a variety of topics constitute a veritable treasury of "unpopular essays." He characterizes the current bankruptcy "reform" bill as a "boot across the throat" of the poor. A few years ago, he fought against a habeas corpus provision in the "Antiterrorism and Effective Death Penalty act" (a truly Orwellian name for that bill). He argued, in vain, that Congress was enacting a statute "which holds that constitutional protections do not exist unless they have been unreasonably violated, an idea that would have confounded the framers . . . thus introducing a virus that will surely spread throughout our system of laws." These are just a few examples. Others include his passionate opposition to welfare repeal, the balanced budget act, the "line-item" veto, the Constitutional amendment to ban flag desecration. The list goes on.

For the past quarter-century, Senator Moynihan has been the Senate's reigning intellectual. But he has also been its—and the nation's—conscience. His fealty as a public servant, ultimately, has been to the truth. He seeks it out, and he speaks it, regardless of who will be discomfited. He has done so with rigor, and wit, a little bit of mischief now and then, and uncommon decency.

When Thomas Jefferson followed Benjamin Franklin as envoy to France, he told the Comte de Vergennes, "I succeed him; no one could replace him." Others will succeed Senator Moynihan; no one will replace him. We are fortunate indeed that he has devoted his life to public service.

Mr. LAUTENBERG. I yield the floor.

Mr. REID. Mr. President, when I first came to the Senate, I had the good fortune, as my friend the distinguished Senator from Montana did, to serve on a committee with Pat Moynihan. My friend had it double; he not only got to serve with him on the Environment and Public Works Committee but also the Finance Committee.

Even though this is a time of sadness because we have lost a giant in the history of America, for those of us who spent time with Pat Moynihan, just mentioning his name brings a smile to our faces. There is no one I have ever served with in government or known in government who is anything like Pat Moynihan. He was a unique individual.

I was over in the House gym this morning, meeting with someone I came to the House of Representatives with, ED TOWNS, from New York. We were talking about Pat Moynihan. Congressman TOWNS said the last conversation he had with Pat Moynihan was a very pleasant conversation. Pat Moynihan called him—very typical of Pat Moynihan.

I wish I could mimic his voice. People who worked for Pat Moynihan can talk just like him. I can't. But he said—with his distinctive staccato delivery—he wanted to name this big building in Brooklyn for Governor Carey.

Congressman TOWNS said: No, I have someone else. I don't need to embarrass that person by mentioning that name. He said: I have someone else and I can't agree with you, Senator. I know Governor Carey was a good person, but I think we should name it after someone else.

Senator Moynihan, the gentleman that he was, simply said: Thank you very much.

Five or six weeks later he called back and said: You know, Congressman TOWNS, I am getting old. He said: This means a lot to me to have this building named after one of my close personal friends. I hope you will reconsider.

ED TOWNS said: I have reconsidered. You can do it.

Senator Moynihan said: Did I hear you just say I could name this building after Governor Carey?

And Congressman TOWNS said: Yes.

Pat Moynihan said: I am so happy.

Senator BAUCUS and I can imagine that conversation because he was truly a gentleman.

I had the privilege, as I indicated, of serving with him. I had the good fortune over many years to serve with many outstanding people in the Senate, men and women with extraordinary talent and achievements, people who have accomplished so much in their personal and professional lives, people highly educated, people who have great records of military service, and people who are just good public servants.

Certainly there have been many skilled orators in the Senate—today and in the past—and many other highly intelligent Senators, but I have to

say, I trust nobody will disagree or be offended if I point out that Pat Moynihan stood out as an intellectual giant in the Senate, not only for the time he served here but in the history of our country.

Pat Moynihan spoke in a unique style, with a delivery that would not be taught in an oratory class.

He was a professor. He was a college professor, and he never lost that ability to teach.

I always felt, when I was in the presence of Pat Moynihan, that I had the opportunity to learn from him, whether we were on the Senate floor, or in a committee hearing, or in an informal conversation. I hope no one is going to be upset with me, but when I ran the Democratic Policy Committee for a number of years, we would take down names of speakers. I cheated a little bit and always moved Pat high up on the list because I loved to hear him talk, and he did not have a lot of patience and would leave if you did not recognize him pretty quickly.

He would come to our luncheons, and I remember he usually ordered egg salad sandwiches. He would eat, listen for a while, and if it were not something he was really interested in, he would go back to his hideaway and start writing. That is what he did most of the time.

Pat was unlike most of us. We devote a lot of our time to constituent services. Pat Moynihan did not do that. He was an intellectual giant, and he spent his time in the Senate reading and writing. He was a great thinker. Although he certainly did a good job of representing the State of New York, and served the interests of his constituents as his popularity makes clear, he often focused on the bigger picture and contemplated big ideas.

We identify Pat Moynihan with New York. He was actually a native of the American West. He was born in Tulsa, OK. His family moved to New York when he was a child. His father abandoned them, and his mother, thereafter, struggled to provide for Pat and his siblings.

Pat always worked hard. He worked as a shoeshine boy, later as a long-shoreman. He did not come from a privileged background, but he had a privileged education because of his great intellect. He was able to achieve much because he was a hard worker and extremely smart.

He graduated first in his class from high school in Harlem, and by serving in the Navy, he was able to attend college. He graduated from Tufts University and remained there to earn his Ph.D. from the Fletcher School of Law and Diplomacy. He also studied at the London School of Economics as a Fulbright Scholar.

Pat had enlisted in the Navy during World War II. Just a short time ago, when he was still serving in the Senate, he had back surgery for an injury sustained years ago while he was in the U.S. Navy. He was proud of his mili-

tary service and grateful that he was sent to college for training as an officer. But he was, indeed, a scholar. He was a professor at Syracuse University early in his career and then later at Harvard. He published numerous articles and studies covering a wide array of topics that reflected the tremendous breadth of his interests and depth of his knowledge.

I am not sure which Senator said this, although I think it was Dale Bumpers, who also recently has published a book—but if it was not Dale Bumpers, I apologize for not giving credit to the right Senator—who said he had not read as many books as Pat Moynihan had written. That is how he looked at Pat Moynihan. He was a voracious writer. He wrote 18 books, including 9 while he was a Senator. In addition, he wrote parts of many other books and articles too numerous to mention.

After one of his books was published, while we here in the Senate, he asked me if I had read it. I said: Pat, I didn't receive the book. He said: Well, maybe somebody on your staff borrowed it. So he gave me another copy, and I read it.

Much of his writing is famous. For me personally the most far-reaching, the most visionary article he wrote was called "Defining Deviancy Down." In this brief article—probably no more than 30 pages—he discussed how our societal values have changed over the years, how one thing we would not accept 20 years ago, now we accept. It is a wonderful article that reveals his perspective and insights and calls on us to recognize we have to change what is going on in our society.

Senator Moynihan had great compassion for America's poor, especially for children growing up in poverty. He sought to develop public policy that took into account social scientific methods and analysis. He applied academic research to benefit people living in the real world.

Pat was also interested in architecture and historic preservation. He worked to improve the appearance of Washington, D.C. to reflect its status as our Nation's Capital, and of federal buildings across the country. Those of us who leave the Capitol and travel along Pennsylvania Avenue, and see the beautiful buildings will remember his role in improving this area. When I was back here going to law school, that area of the city was a slum. It was a slum. Right off Capitol Hill, it was a slum. And Pat Moynihan recognized, when President Kennedy was inaugurated, that should change. And he changed it. He personally changed it.

Pennsylvania Avenue Development Corporation was something that Pat Moynihan thought up. When you drive down that street today, you see the beautiful building that we are proud of, that is part of the U.S. Capitol. That was the work of Pat Moynihan.

I can remember, there was one Senator who thought it was really bad that the courthouses we were building

around the country were basically too nice. Pat Moynihan proceeded to indicate to all of us that is what we should do, that we should construct buildings for the future that people would like to look at that are nice inside. And Pat Moynihan won that battle.

To serve on the Public Works Committee with Pat Moynihan was like going to school and not having to take the tests because there was not a subject that came up that he did not lecture us on—the great architect Moses, not out of the Bible but of New York City. In everything we did Pat Moynihan taught us to be a little better than ourselves.

My thoughts and sympathies are with Senator Moynihan's wife Liz, his daughter Maura, his sons Timothy and John, and his grandchildren.

Mr. President, I wish words could convey to everyone within the sound of my voice what a great man Pat Moynihan was, how much he did to benefit the State of New York and our country. Because of my contact with Pat Moynihan, I honestly believe I am a better person. I better understand government. I do not have his intellect, his ability to write, but I think I understand a little bit about his enthusiasm for government and how important it is to people.

Mr. INHOFE. Mr. President, I have been listening to the tributes to a great man. I probably have a different feeling about Patrick Moynihan than most people do. Many people are not aware Patrick Moynihan came from Tulsa, OK, my hometown. Most people think of him as being a New Yorker, but really he is not. We hit it off many years ago before he was even in the Senate. I considered him one of the really sincere and lovable liberals of our time.

People would ask, why are the two of you such close friends? I would explain to them that we have many things in common, even though ideologically we have nothing in common. In fact, during the years we served together in the Senate, his office was next to mine. When the bell would ring to come over and vote, I would walk to the door and wait for him so I could have those moments with him.

I don't think there is anyone who has had a more colorful career than Patrick Moynihan. It is one we will remember for a long time. But he had courage also. I used to say this about Paul Wellstone. There are few people who are really sincere in their philosophy, and yet they want to do the right thing. I remember standing right here when Patrick Moynihan, just a few seats over, stood up during one of our debates on partial-birth abortion, and he made this statement in a long and passionate speech, going into all kinds of detail as to what this barbaric procedure is. This is a quote. He said:

I am pro-choice, but partial-birth abortion is not abortion. It is infanticide.

It took an awful lot of courage for him to say that.

I can tell you from when we knew each other back before our Senate days, following his colorful career has been a wonderful experience. I am hoping we will have others like him. We will be truly blessed if that is the case. I yield the floor.

The PRESIDING OFFICER. The Senator from Montana is recognized.

Mr. BAUCUS. Mr. President, I join my colleagues in paying tribute to Senator Moynihan. He was one of the most special, most erudite, forward-thinking persons I have had the privilege to meet. He was an amazing man.

Senator Moynihan died yesterday at the age of 76. With a little bit of history—and then I will give a few personal anecdotes—he was elected to the Senate in 1976. I was elected in 1978, 2 years later. I had the privilege and honor to join both the Environment and Public Works Committee and the Finance Committee at the same time as Senator Moynihan. Senator Moynihan served as both chairman and ranking member of both committees. I had huge shoes to fill, as I immediately followed him as chairman and ranking member of each committee. I sat next to him many days and many hours. He was a wonderful man.

We all know about Senator Moynihan's great contributions in such important areas as foreign policy, trade policy, welfare, transportation, and environmental policy. They are enormous.

On the foreign side, Senator Moynihan was a visionary. In 1979, while the CIA and others were talking about how strong the Soviet Union was, Senator Moynihan predicted its downfall. I heard him say that many times. With keen understanding of history and the laws of economics, Senator Moynihan understood the inherent weakness of the Soviet structure.

Senator Moynihan's foreign policy experience led him to his groundbreaking work on Government secrecy, advocating greater openness as a core strength for any democracy.

On trade policy, Senator Moynihan had a vast depth of experience from being a trade negotiator to being a legislator. As a legislator, he was quick to educate his colleagues on the importance of pursuing a strong, bipartisan, open trade policy. With an unflinching independent voice, he was a firm believer in the principle that partisanship should not extend beyond our borders.

On welfare policy, Senator Moynihan was the center of debate for more than three decades. From his groundbreaking report on family policy for President Johnson, to his work for President Nixon on his welfare proposal, to his own Family Support Act of 1988, the first welfare reform legislation passed in decades, to his passionate dissent to the 1996 welfare legislation, Senator Daniel Patrick Moynihan never forgot what it was like to grow up in a poor family. For him it was clearly always about helping the children.

On transportation policy, Senator Moynihan was the author of the groundbreaking highway bill known as ISTEA. That legislation led to the dramatic improvement in transportation policy by focusing on surface transportation more broadly.

On environmental policy, Senator Moynihan was one of the first to stress that good environmental policy should be based on sound science. I heard that many times—sound science. He was right. He absolutely insisted that we obtain a careful understanding of the scientific problems and understanding of them on a scientific basis before we proceeded with environmental policy.

But his incredible contributions to our Nation did not stop there. One of his most enduring, but least known, contributions was his contribution to public architecture, particularly on the Environment and Public Works Committee.

Thomas Jefferson said:

Design activity and political thought are indivisible.

In keeping with this, Senator Moynihan sought to improve our public places so they could reflect and uplift our civic culture. He himself said it well in 1961. We all know he held many important positions in Government, but it is not known so well that early in his career, in 1961, he was the staff director of something called the Ad Hoc Committee on Federal Office Space. That is right, in addition to all of his books, he once wrote a document called "The Guiding Principles for Federal Architecture." He wrote it in 1961, and it remains in effect today. It is one page long. It says that public buildings should not only be efficient and economical, but also should "provide visual testimony to the dignity, enterprise, vigor, and stability of the American Government."

For many years, Pat Moynihan worked with energy and vision to put the goals expressed in the guidelines into practice. As an assistant to President Kennedy, he was one of the driving forces behind the effort to renovate Pennsylvania Avenue and finally achieve Pierre L'Enfant's vision.

He followed through. There is the Navy memorial, Pershing Park, the Ronald Reagan Building, and Ariel Rios, and there are other projects. Along with Senator John Chafee, he had the vision to restore Union Station—now a magnificent building—and then to complement it with the beautiful Thurgood Marshall Judiciary Building not far away.

It is a remarkable legacy leaving a lasting mark on our public places that brings us together as American citizens. In fact, it is no exaggeration to say that Daniel Patrick Moynihan has had a greater positive impact on American public architecture than any statesman since Thomas Jefferson.

In St. Paul's Cathedral in London, there is a description memorializing the architect of that cathedral, Sir Christopher Wren, and it reads: If you

would see his memorial, look about you.

If years from now you stand outside the Capitol and look west down Pennsylvania Avenue, north at Union Station, and the Marshall Building, you can say the same about Senator Daniel Patrick Moynihan; that is, if you would see his memorial, look about you.

A few years ago when we were naming the Foley Square Courthouse in his honor, I used the same quote. I must confess, I was very pleased to have found this quote in English history and hoped to impress my very learned colleague. However, as is often the case, I fell a little short. No one, it turns out, can match his learning.

After my remarks, Senator Moynihan gave me a big hug. He was so happy. But he also corrected me quietly and politely. I had, he said, given the correct translation. I had said it was in Italian. He said: MAX, I think it's in Latin. Sure enough, it is in Latin.

In his honor, I stand corrected. The inscription memorializing the architect of St. Paul's Cathedral, Sir Christopher Wren, reads: Si monumentum requiris, circumspice; Latin for: If you want to see the memorial, look about you.

As we consider ways of memorializing Senator Moynihan, I have a suggestion. He loved Pennsylvania Avenue. He inspired its renovation. He helped design it. He helped build it. He lived there when he retired. It is his home. Therefore, I suggest that at an appropriate point on the avenue, we add his inscription: Daniel Patrick Moynihan, Si monumentum requiris, circumspice.

I might also add, Senator Moynihan gave the commencement address this last June at Harvard University. I have read it. I was very impressed with it. I said to him: Patrick, that was a great speech. Do you mind if I put that in the CONGRESSIONAL RECORD? He said: I would love it.

About 2 months later, I received a letter from Senator Moynihan, and it said: Dear Max, you once offered, perhaps irrationally, to include my commencement address in the RECORD.

Mr. President, I think it is appropriate that Senator LAUTENBERG asked that Senator Moynihan's speech be printed in the RECORD. It is the commencement address he gave last June 6 at Harvard University. I commend it to my colleagues.

Senator Moynihan's speech includes many wise words about the future of our country, about terrorism, how to handle the world, which leads me to another memory of him. It was at the end of a session, and we were about to go on a 2-week recess. Senator Moynihan's chair is behind me at the end of the aisle by the door. I said: Patrick, what are you going to do this recess?

He said: I am going to give the Oxford lecture.

I said: What is that? He explained it.

He said: I am going to give the Oxford lecture. I am going over to England.

What are you going to talk about? What are you going to say?

I am going to talk about the rise of ethnicity.

What do you mean?

At the end of the cold war, he talked about the urdu, an Israeli sect, which was very strong, which epitomizes the rise of ethnicity in the world at the conclusion of the cold war. It is so true, if one stops and thinks about it. The world order has collapsed, and we are now almost in a free-for-all when different ethnicities, different countries, different people are pursuing their own dreams, and it is very difficult to find some managed order in this chaotic world today.

That was Senator Moynihan: The rise of ethnicity. It is very true.

Another time, I had a wonderful encounter with him, a wonderful exchange. People often ask us: What is going to happen, Senator? Who is going to win this election? What is going to happen?

I always answered: Well, as Prime Minister Disraeli would always say, in politics a week is a long time. That was before television. That was before radio. Today, it is even a shorter period of time to try to predict what is going to happen in political matters. Sometimes it is just a minute.

I was standing in the well of the Senate and somebody asked me: What is going to happen? And I said: Well, Disraeli said, in politics a week is a long time.

Senator Moynihan happened to overhear me, and very graciously and politely he walked up to me when the other Senators had left. He kind of leaned over to me and he said: MAX, now I think that was Baldwin.

I looked it up. Sure enough, it was Lord Baldwin—it was not Disraeli—who said, in politics a week is a long time.

He was an absolutely amazing man, the Senator's Senator, a professor. I have never known a Senator so gifted as Senator Moynihan. We are all going to certainly mourn his passing, but even more important than that, we are going to have very fond memories of him and I think be guided and inspired by him in so many different ways. We are very thankful he chose to serve our country as his calling.

I yield the floor.

Mr. BIDEN. Mr. President, I am going to make a longer speech about Pat Moynihan, who was a close personal friend. That sounds almost presumptuous to say. He was such a towering intellect and profound political figure, to claim a personal friendship with him seems to be somewhat presumptuous. But he was.

Of all that I recall Pat Moynihan said and did, there is one thing that sticks in my mind that seems particularly appropriate on the day after his passing.

He once said, and I am paraphrasing but it is close to a quote, about John Kennedy's death:

There is no sense in being Irish unless you understand the world is eventually going to break your heart.

I want Mrs. Moynihan to understand that there are a lot of us—Irish and non-Irish—who have a broken heart today because of the passing of a man who was truly, truly a giant in 20th-century American politics.

#### HONORING OUR ARMED FORCES

Mr. CHAMBLISS. Madam President, I rise today to pay tribute to the brave service men and women from Georgia who are serving in Operation Iraqi Freedom and Enduring Freedom. Several weeks ago I had the privilege of being in Fort Stewart, GA, which is located in Hinesville, to visit with several hundred of our men and women preparing to leave as soon as we finished our visit to board an airplane headed for Kuwait. They are members of the 3rd Infantry Division, one of the more notable infantry divisions in the history of our great country. I swelled with pride as I had the opportunity to visit with those men and women who were so prepared, so well trained, and so well equipped to ensure that democracy and freedom continue to ring and to do what is necessary on their part to free the people of Iraq from the dreaded rule of Saddam Hussein.

The 3rd Infantry Division is known as the "Rock of the Marne." They fought bravely in World War I and they held their ground during the Battle of Marne when surrounding units retreated. Since then they have been operating under the motto "we'll stay there." Their most famous soldier was one of the most decorated soldiers in the history of the United States, Audie Murphy. They have a proud history of serving in World War II, the Korean war, and Operation Desert Storm.

Georgia and America can be proud of the history that the 3rd is making today in Iraq. Currently, there are over 7,000 tanks, humvees, Bradley armored vehicles, and trucks in theater. This is undoubtedly one of the largest convoys ever in the history of the United States Military. They are facing heavy resistance and fierce sandstorms, but because of their training and their preparation, thankfully they have suffered only light casualties.

This morning, as we speak, the 3rd Infantry Division is less than 50 miles from Baghdad, preparing to encounter the elite Iraqi Republican Guard. Over the last 3 days, soldiers from the 3rd Infantry Division have surrounded the city of Najaf and taken captive over 500 Iraqi soldiers in their effort to liberate the Iraqi people and overthrow the oppressive Iraqi regime.

In addition to the 3rd Infantry Division, there are many other brave men and women deployed from Georgia to the Middle East and Afghanistan, including the 94th Airlift Wing from Dobbs Air Reserve Base in Atlanta; the 165th Airlift Wing from Savannah; the 4th Supply Battalion from the Marine

Corps Logistics Base in Albany, GA, which is near my home; the Marine Aviation Logistics Squadron from the Naval Air Station in Atlanta; the 221st Military Intelligence Battalion in Atlanta, from the Army Reserve, and the 116th Air Control Wing from Robins Air Force Base, who are very proud of flying the Joint Stars weapon system.

I have had the privilege of representing Robins Air Force Base for the last 8 years as a Member of the House. I have flown with the Joint Stars about four times. They are so proud of the work they do, and justly so. They are the eyes of the Army when it comes to gathering intelligence on the enemy and its movement.

Sadly, they are also prisoners of war and brave soldiers that have been killed and wounded in the line of duty from Georgia. Just this week, there was an Apache helicopter shot down. On that helicopter were two chief warrant officers, Rob Young from Lithia Springs, GA, and David Williams. Both of these men now are prisoners of war of the Iraqi Army.

I had the opportunity to visit with Officer Young's father on Tuesday this week. He was obviously, like all of his family and all Americans, very concerned about the health and safety of his son. But he was so proud of the work that his son was doing and so proud that his son was doing exactly what he wanted to do. I share in that pride with his family.

Killed in action in Iraq over the last couple of days have been Specialist Jamall R. Addison of the 507th Maintenance Company from Fort Bliss, TX, who is a resident of Roswell, GA; Specialist Gregory P. Sanders from Company B, 3rd Battalion of 69th Armor, stationed at Fort Stewart, GA.

Unfortunately, also killed in the helicopter crash in Afghanistan over the last few days, they were flying a Pave Hawk search and rescue helicopter, 1LT Tamara Archuleta, SSgt Jason Hicks, MSgt Michael Maltz, SrA Jason Plite, LTC John Stein, and SSgt John Teal, all from Moody Air Force Base in Valdosta, GA. We will be praying for them and their families in this time of hardship and sorrow.

The men and women I have described are all part of the All-Volunteer Force that make up the best and brightest our country has to offer. They have chosen to put their lives on the line for the freedom of their families and their country, and we could never adequately express our gratitude for the sacrifice they and their families have made and will continue to make for the United States.

I am proud of all of these young men and women. I salute them. We want to make sure they and their families know they continue to be in our prayers. We wish for immediate success and a safe return of all.

I yield the floor.

THE PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, in the early stages of the conflict with

Iraq, my State of Oregon is already mourning, already forced to count the cost of this war in real and human terms.

This morning I expressed my condolences to the families and friends of all of those who have given their lives in this war, but I particularly recognize the brave soldiers being mourned today by the people of Oregon. Army Reserve Specialist Brandon Tobler, who was only 19, lost his life in a humvee accident during a sandstorm. Brandon was the only son of Leo and Gail Tobler of Portland. He grew up there and joined the military to help pay for college. He was in a convoy headed to Baghdad providing engineering support to the combat troops. Private Tobler's death reminds us that a soldier doesn't have to be on the combat line to face tremendous danger and possible death.

It reminds us how brave each and every person who puts on a uniform for the United States must be regardless of their particular assignment.

Air National Guard MAJ Gregory Stone was a 20-year veteran of military service. He was killed in the grenade attack at the base of the 101st Airborne in Kuwait. He leaves behind two young sons today, Evan and Joshua, as well as his mother in Ontario—who I just spoke with—and others across our State who loved him dearly. Major Stone graduated from Oregon State University, and from Benson High School in my hometown of Portland. He died far from the front lines but, again, called to sacrifice in war.

Army SGT Donald Walters is now missing in action after his convoy was ambushed in Southern Iraq. His wife and kids are in Missouri. His parents, Norman and Arlene, are in Salem, OR, awaiting word on his safety. Sergeant Walters comes from a family with a rich tradition of service across the military, including the Army, Navy, and the Air Force. He is a specialist in decontamination. His convoy was moving to support troops in battle when they took a wrong turn into terrible circumstances. The people of Oregon now are praying for his family and his friends. I join with all of them in hoping for his safe return.

Each of these very brave Oregonians, in my view, is an example of the best of the American spirit. We mourn the deaths of those killed. We pray for the safe return of Sergeant Walters and, above all, we give thanks for all of those living as well, who still serve so bravely in this time of war.

Madam President, the special people who are serving our country cross generations, and they represent every ethnic group. They serve in a wide variety of capacities. Some come from Reserve units or the National Guard. Others are in the permanent services. They are members of very different fighting forces—Army, Navy, Coast Guard, Marines, and Air Force. Amidst all of this diversity, there is so much that they share—especially a deep love for our country, and a common willingness to risk their lives for the lives of others.

Together, they stand between the citizens of our Nation and those who would do America harm. They all know that at any time they could be called upon to make the ultimate sacrifice. Yet, each day, they go in and put their uniform on and charge into harm's way for all of our sakes.

Throughout American history, members of our military have made the sacrifices that allow our great Republic to survive. Today, as the pictures of this war play out on television screens across the Nation, people in this country can see as never before just what a war requires of men and women who fight on behalf of all of us. As we watch, it is important to remember these images are not created in Hollywood. They are the actions of real human beings. The soldiers are real people, loved by countless Americans here at home who worry every single hour for their safety, and mourn them when they are lost.

I will close today by expressing my gratitude to all of the Americans who serve our great Nation, and take special time today to reflect on the contributions of the Oregonians we have lost. Our concern for the missing people of this country today is great. The people I represent at home in Oregon offer their prayers every day for the success of the mission of those who serve and for their safe and speedy return.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Arkansas is recognized.

Mrs. LINCOLN. Madam President, I am truly pleased and honored to be here today for the second continuing day of the Senate's tribute to the troops. I want to say to my good colleague from Oregon, Senator WYDEN, that the purpose really of us being here today and the time we are trying as a body to take is to recognize and to speak out to his constituents in Oregon; and it is not just his thoughts and prayers that go out to those families but all of our prayers.

When it comes to our troops and the tribute we pay to these men and women who serve us, serve this great Nation, we act as one body. We come together with collective thoughts and prayers for each and every one of these service men and women.

Regarding the two Oregonians whose lives were lost and the two who are missing, each of us feels what Senator WYDEN does. We want to express that as a body. I think it is so important at this time in our country's history that we as a body are not divided, that we are here as individuals to say our thoughts and prayers are collective for the men and women who have put their lives on hold here, left their families, and gone to a foreign land to defend our freedom and our security against the tyranny of this individual who has the unbelievable capabilities of weapons of mass destruction.

So I am pleased the Senator from Oregon was able to join us, and I hope his

constituents understand they have the entire body's thoughts and prayers with them. I want to expand on that a little bit.

I come to this body a little bit differently than many of the other Senators. I don't have a long list of elected positions that I have held, and in terms of the time I have been here, it is probably shorter than a good many. I really come as a farmer's daughter and, I guess more recently, as a mother. I thought this morning, as I put my twin boys who are in the first grade on the school bus, sending them off to school, having sat at the breakfast table and made sure they had a good breakfast—one of my boys is in a school play and we were practicing his lines—when I put them on that bus this morning, I thought about the other mothers in the country whose sons and daughters are in a faraway land, who they cannot communicate with; all they can do is look up in the sky and realize that the same moon, and the same sun, and the same stars are shining above their precious children today in a foreign land where their lives are in danger. I just lifted up my own prayer of thankfulness that I live in this great country, where people want to be a part of other people's lives, where men and women are willing to give of themselves to defend the things we believe in: freedom, fairness, hard work, community, and helping each other.

Yesterday, I paid tribute to the troops from Arkansas, from all across our great State—so many of whom were from small communities, almost every community in our State represented. Those proud men and women, measuring well over 2,000, are now over there in that conflict.

Today, I want to talk about how each of us can honor all of the individuals who are there serving us right now. As I said earlier, not having served in the military myself, and not having a long-standing history of elected positions, I look back to my own background, and I remember the stories my mother told me. She remembered every detail. She had gone to the movies, and when her mother picked her up from the movies, she told her that World War II had begun and that her big brother would be shipping out in the next couple of days. She remembered everything: She remembered the movie, she remembered the clothes she was wearing, she remembered the thoughts in her mind. She thought, what is it that I can do to make a contribution and honor these individuals who are going overseas to defend me, and who I am in this great country that I belong to? She thought about that. She was immediately introduced to rations and victory gardens and making sure that there were plenty of bandages for the Red Cross.

We must all look at and never underestimate the ways we can honor those individuals.

I think one of the most important ways we can honor these men and women who have sacrificed and are giving so much on our behalf is to look at

ourselves as a body. As we stood here this morning and said the Pledge of Allegiance to the Flag, which always makes me proud, to be indivisible, to come together as one body when it comes to our troops—we are going to have our differences. We always have and we always will. But I think it is so important in this time of paying tribute to our armed services, the forces that are out there to defend our freedoms, that we act in a nonpartisan and indivisible way.

I was really saddened today when I picked up the paper and, in what has become a very common manner, there was a sense of making fun about some of the priorities that many of us Democrats had in this recent budget debate. Budgets are all about priorities, and in our household, I run our budget. We sometimes have to cut our spending to make sure we have enough money for college education and other priorities in our household budget.

I had an amendment on the budget which I thought was very important. When the men and women who serve in our Reserves and National Guard are activated, they have health care at that point, but prior to that point, they do not have health care. I think it is equally as important to honor them not just when they are serving but when they are at home preparing and willing to serve.

I do not think it is comical in terms of a Democratic "spend-o-meter." It is my priority that these men and women are important enough to me that I am willing to ask some to delay a tax cut so we can provide that kind of health care to their families and to our men and women serving when they are willing and preparing to serve us in the armed services.

In these continuing debates—we certainly come to the floor to talk about the men and women from our States who serve us in the armed services, who have put their lives in harm's way, to talk about their families at home who are heartbroken, who are anxious, who are in thoughtful prayer—I hope we will also remember in this body as we debate these priorities—whether it is a budget, tax cuts, or any other issue—that we also remember what they fight for: Our ability in this country to have the freedom to disagree but to disagree with respect.

My priorities in that budget were for the service men and women who serve, and I will continue to put them as a priority because when I put my son on that bus this morning, I thought about the rest of those mothers across this country. I thought about those men and women serving us who left family members behind who maybe did not have health care, and I think it is critical. Whether or not we disagree, we certainly respect the differences of opinions that we may have in this body and, for the sake of those men and women who have put their lives in harm's way, that we will not be frivolous with our comments or comical in

the priorities each of us may have, even though there is a difference.

I thank the Chair.

Mr. BAUCUS. Mr. President, I ask unanimous consent that the Senator from Arkansas be allowed to speak for as long as she would like. She is making a good statement, and there is no other Member on the floor. I make that request.

Mrs. LINCOLN. I thank the Senator from Montana. I thank him very much for what he is going to begin, a tax package that really does serve the men and women in uniform. I appreciate his hard work and leadership on that issue.

#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER (Mr. SUNUNU). Morning business is closed.

#### ARMED FORCES TAX FAIRNESS ACT OF 2003

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to the consideration of H.R. 1307, which the clerk will report.

The senior assistant bill clerk read as follows:

A bill (H. R. 1307) to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services in determining the exclusion of gain from the sale of a principal residence and to restore the tax exempt status of death gratuity payments to members of the uniformed services, and for other purposes.

The Senate proceeded to consider the bill.

The PRESIDING OFFICER. Under the previous order, there will now be 3 hours of debate on the bill.

The Senator from Montana.

Mr. BAUCUS. Mr. President, we are now awaiting the arrival of the chairman of the committee. Pending his arrival, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant bill clerk proceeded to call the roll.

Mr. BAUCUS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

The Senator from Iowa.

Mr. GRASSLEY. Mr. President, it is a privilege for me to be before the Senate again in a working relationship with Senator BAUCUS, the ranking Democrat of the Senate Finance Committee. It is another example of legislation that comes out of our committee in the bipartisan tradition of our committee, and this one came out, I believe, with unanimous support.

I very much appreciate not only the cooperation of Senator BAUCUS, but other members on the Democratic side of the committee, for helping us move along a very important piece of legislation, one that was very important last fall when we did not get it passed but

more important now because it deals with our people in the military and because of what is going on in Iraq at this moment.

We are here today to consider the Armed Forces Tax Fairness Act which the Finance Committee developed during this and the last Congress. This is a particularly somber time in our country as we continue our dangerous operations in the country of Iraq.

The contributions of the men and women of our uniformed services, our reservists and our National Guard, are foremost in our minds, and our thoughts and prayers remain with their loved ones and with families. I particularly wish to extend my condolences to the family of SGT Bradley Korthaus of Davenport, IA, whose death was reported yesterday. SGT Korthaus died while serving his Marine Corps engineering unit in southeast Iraq. So we have before us legislation affecting all of these men and women, legislation to ensure that our service men and women and their families are treated fairly under tax law. It seems to me this legislation is particularly timely.

The military bill we consider today rectifies a number of inequities faced by the uniformed services, our National Guard, and even Foreign Service personnel. For example, this legislation before the Senate now ensures that the families of military personnel called into active duty are not disadvantaged under the home sale exclusion provisions that affect many homeowners in the United States because most Americans are permitted to exclude built-in gain on the sale of their personal residence if they meet certain residency requirements.

The situation for military personnel owning a home is entirely different because we know that military personnel, called to active duty or asked to relocate, do not have the flexibility to meet these residency requirements and are consequently then adversely impacted by these rules. The Tax Code is unfair to them because they have no control over where they are going to live because they are called to meet the command of a military commanding officer to move out to someplace else.

The legislation, then, would suspend the residency test for periods of active duty aggregating no more than 10 years. We should obviously not punish members of our military and their families who are asked to relocate in the name of serving their country and protecting our national security, protecting our freedoms. To that extent, the Tax Code is unfair so that they get punished in ways that people who are nonmilitary and can control more of their lives would not be punished.

Another important issue weighing on the minds of many military personnel called into active duty is the well-being and the care of their children. The Federal Government works to ensure that military families have adequate and affordable access to child

care, as we should. This is an important function of the military during peacetime, but it is essential, even more so, during periods of conflict such as the one we are experiencing in Iraq.

The need is that much more pressing obviously for single parents and dual military career families. This legislation clarifies that dependent care benefits provided to families of the uniformed services will not be treated as taxable compensation.

In recent days, the press has focused significantly on the impending service contributions of our Reserve, military people, and National Guard members. To date, we have more than 200,000 reservists and National Guard being called to active duty, most of them called for the sole purpose of assisting Operation Iraqi Freedom. This includes, in my own State of Iowa, 3,500 men and women who have been called to active duty. We have begun to rely increasingly on these service personnel to defend our borders and serve and protect in other areas of the world, meeting their commitment to our total force concept of the military.

Many of Iowa's reservists have contacted me to emphasize that reservists who travel for training exercises that they do on weekends, or any other time, are required to spend their own money for these travel expenses. If our military is not able to reimburse reservists for travel expenses related to training assignments, we should, at a very minimum, allow these men and women to fully deduct those expenses on their Federal tax returns and not be hit by some threshold that precludes most of these deductions from being taken. Reservists should not be in a position of subsidizing their own military training.

Among other things, this legislation also ensures that military personnel serving in Secretary of Defense-designated contingency operations—and this would include Operation Desert Storm and presumably now Operation Iraqi Freedom—receive appropriate relief from the administrative burdens that our tax laws foist upon them during participation in those operations.

In closing, we all thank the men and women of the U.S. military and Reserve components. The onset of the conflict in Iraq, no doubt, renews our deep appreciation for the tremendous sacrifices and risks that they undertake to protect the freedom of American people and others around the world. It is a perfect time then to ensure that our military is more fairly treated under our country's tax laws. That is what this legislation is all about.

So I thank my colleagues for their consideration of this legislation. I urge each of my colleagues to vote for this very important tax fairness measure, particularly considering the importance of it at this time of sacrifice on the battlefield of Iraq.

I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, I rise today in support of the Armed Forces Tax Fairness Act of 2003. On February 5, 2003, the Finance Committee favorably reported the bill by unanimous voice vote.

As the conflict in Iraq continues, our thoughts are with the men and women who are leading America's response and serving our country. Whether it be the Marines deployed in Iraq, the National Guard supporting our troops, or the Foreign Service Officers serving in dangerous diplomatic posts.

I think in particular of the many men and women in Montana. These men and women have been called to service to defend our Nation. In fact, on September 11 of 2002, the members of the 120th Fighter Wing of the Montana Air National Guard were called on to secure the skies of the no-fly zone over Iraq.

For these dedicated public servants, we are considering the Armed Forces Tax Fairness Act. This bill will not only correct inequities in the current Tax Code that our military men and women are subject to but it will also provide incentives for our dedicated forces to continue their service to America.

These are the men and women who put their lives on the line for our freedom on a daily basis. We need to ensure that the tax laws we pass do not negatively impact them.

It is with these principles in mind that I have moved forward with the introduction of this military tax package and that the Finance Committee favorably reported the bill.

I would now like to describe the provisions included in this critical piece of legislation:

Why is the death gratuity payments provision so important? Under current law, death gratuity benefits are excludable from income only to the extent that they were as of September 9, 1986. In 1986, the death gratuity benefit was \$3,000.

In 1991, the benefit was increased to \$6,000 but the Tax Code was never adjusted to exclude the additional \$3,000 from income. Because of this oversight, the U.S. government has been taxing families for the death of a family member who died in combat.

Just 2 weeks ago, one of our soldiers from Montana, PFC Stryder Stoutenburg, was killed during a Blackhawk helicopter crash. A native of Missoula, Private First Class Stoutenburg was only 18.

His mother will receive the death benefit payment, but will be taxed on half of it. She has already lost so much. It is unfair to also take away part of the small compensation she is receiving.

In 1997, Congress passed legislation revising the taxation of capital gains on the sale of a person's principal residence.

The new law provides that up to \$250,000 or \$500,000 for a married couple is excluded on the sale of a principal

residence if the individual has lived in the house for at least two of the previous five years.

However, when enacted, Congress failed to provide a special rule for military and foreign service personnel who are required to move either within the U.S. or abroad.

Our proposal would permit service personnel and members of the foreign service to suspend the 5-year period while away on assignment. That means that those years would not count toward either the two years or the five year periods.

Senators MCCAIN, GRAHAM, and LINCOLN proposed a bill in the last session to correct this.

The Department of Defense provides payments to members of the Armed Services to offset diminution in housing values due to military base realignment or closure.

For example, if a house near a base was worth \$140,000 prior to the base closure and \$100,000 after the base closure, DoD may provide the owner with a payment to offset some, but not all, of the \$40,000 diminution in value. Under current law, those amounts are taxable as compensation.

We should ensure that those men and women losing value in their homes due to a federal government decision are not adversely affected financially.

The proposal would provide that payments for lost value are not includible into income.

Under current law, military personnel in a combat zone are afforded an extended period for filing tax returns.

However, this does not apply to contingency operations. This proposal would extend the same benefits to military personnel assigned to contingency operations.

It cannot be easy trying to figure out our complicated tax system while you are overseas and protecting our nation's freedom. Those men and women who are sent to uphold democracy and freedom in other countries are confronted with the same filing complications as combat zone personnel.

Contingency operations are just as demanding as combat zone deployment, although not always in the same manner. For example, in our current war on terrorism, this proposal would help members of our Special Forces in the Philippines supporting Operation Enduring Freedom who are just as focused on accomplishing their critical mission as our troops in the Iraqi combat zone.

Some reservists who travel one weekend per month and two weeks in the summer for reserve duty incur significant travel and lodging expenses.

For the most part, these expenses are not reimbursed. Under current law, these are deductible as itemized deductions but must exceed 2 percent of adjusted gross income.

For lower income reservists, this deduction does not provide a benefit, because they do not itemize. For higher income reservists, the 2 percent floor



limits the amount of the benefit of the deductions.

In my home state of Montana, we have approximately 3,500 reservists, 800 of whom travel each month across the state for their training. These 800 reservists pay travel and lodging expenses out of their own pocket.

Montana ranks 48th in the nation for per capita personal income. So, that \$200 expense for reserve duty every month means a lot to the Montana reservist. Yet, they continue selflessly to provide their services to our country at their own expense. For those reservists who travel out of state for their training, this expense is even higher.

This proposal would provide an above the line deduction for overnight travel costs and would be available for all reservists and members of the National Guard.

Currently, qualified veterans' organizations under section 501(c)(19) of the tax code are tax-exempt. In addition contributions to the organization are tax-deductible.

In order to qualify under 501(c)(19), the organization must meet several tests, including 75 percent of the members must be current or former military, and substantially all of the other members must be either spouses, widows, or widowers of current or former military.

The proposal would permit lineal descendants and ancestors to qualify for the "substantially all" test.

It is important that our veterans' organizations continue the good work that they do. But, as the organizations age, they are in danger of losing their tax-exempt status. This bill helps ensure the vitality of these organizations.

I want to ensure that parents in the military can continue their dedicated service once they enter parenthood, with the knowledge that their children are being well taken care of.

The military provides extensive childcare benefits to its employees. Employees at DoD-owned facilities provide childcare services while other areas with non-DoD owned facilities contract out their childcare.

When Congress passed the Tax Reform Act of 1986, we included a provision stating that qualified military benefits are excluded from income. It is not absolutely clear whether childcare provisions are covered under this provision.

The proposal would clarify that any childcare benefit provided to military personnel would be excludible from income.

This bill permits penalty-free withdrawals from Coverdell education savings accounts and qualified tuition programs made on account of the attendance of the account holder or beneficiary at any of the service academies. The amount of the funds that can be withdrawn penalty-free is limited to the costs of advanced education in that calendar year.

Under current law there is no procedure for the IRS to suspend the tax-exempt status of an organization.

This proposal would suspend the tax-exempt status of an organization for any period during which the organization is designated or identified by Executive Order as a terrorist organization.

Current law provides for income tax, estate tax and death benefit relief to soldiers who are killed in a combat zone, victims of the September 11th attacks, the Oklahoma City bombing victims, and the victims of the anthrax attacks.

The crew of the Space Shuttle *Columbia* was heroic in every sense of the word. We have a duty to those who lost their lives for the advancement of science and increasing our knowledge of the world we live in. This legislation makes all of the above benefits available to the families of the *Columbia* crew.

In addition, this bill includes three revenue offsets. First, we improve the collection of unpaid taxes from people who have renounced their American citizenship in order to avoid U.S. taxes.

Second, we extend certain IRS user fees.

Third, we restore the ability of the IRS to permit partial-pay installment agreements with taxpayers.

The Military bill passed by the Senate Finance Committee fixes some of the inequities in our tax code and, more importantly, acknowledges the men and women who are making sacrifices and risking their lives to defend us all.

I thank all of the Members who have contributed to the development of the bill: Senators LEVIN and WARNER of the Armed Services Committee, Senator LANDRIEU for the childcare provision, Senator JOHNSON for the contingency operation provision, Senator DEWINE for the above-the-line deduction, and Senator HARKIN for the Veterans and Expatriation provisions.

I especially thank the Chairman of the Finance Committee, Senator GRASSLEY, who has once again been a partner in the development of important bipartisan tax legislation.

Mr. President, it is important that we continue to show members of the armed forces our support and solidarity during this time of conflict. The War on Terrorism and the conflict with Iraq have brought to light the essential role the armed services play in upholding freedom throughout the world.

I hope to see this military tax equity bill passed by the Senate today, and signed into law by the President swiftly.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

The majority leader.

# ORDER OF PROCEDURE

Mr. FRIST. Mr. President, I ask unanimous consent that at 1 p.m. today, all time be yielded back on H.R. 1307, the amendment be agreed to, the bill be read a third time, and the measure be temporarily set aside; provided further that the Senate then proceed to the consideration of S. Con. Res. 30, expressing gratitude to our allies; that no amendments or motions be in order to the resolution or preamble; further, that there be 1 hour of debate equally divided between the chairman and ranking member of the Foreign Relations Committee; that at the expiration or yielding back of time, the Senate proceed to a vote on adoption of the resolution, without intervening action or debate; further, that immediately following that vote, the preamble be agreed to; provided further that following that action, the Senate then proceed to a vote on passage of H.R. 1307 as under the previous order.

I further ask unanimous consent that there be 2 minutes equally divided in the usual form prior to the stacked votes.

The PRESIDING OFFICER. Is there objection?

Mr. REID. No objection.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. Mr. President, as in executive session, I ask unanimous consent that following any stacked votes today, the Senate proceed to executive session for the consideration of the following nominations: Calendar No. 76, James Selna to be U.S. District Judge of the Central District of California; Calendar No. 79, Philip Simon to be a U.S. District Judge for the Northern District of Indiana.

I further ask consent that the Senate then proceed to consecutive votes on the confirmation of the mentioned nominations; further, that following the votes, the President be immediately notified of the Senate's action, and the Senate then resume legislative session.

The PRESIDING OFFICER. Is there objection?

Mr. REID. No objection.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. Mr. President, I now ask unanimous consent that it be in order to ask for the yeas and nays at this time and with one show of hands.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. FRIST. I now ask for the yeas and nays on the nominations.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The yeas and nays were ordered.

Mr. FRIST. Mr. President, I ask unanimous consent that immediately following the last rollcall vote today, there be a period of morning business for tributes to the late Senator Daniel Patrick Moynihan with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. I ask unanimous consent that the tributes to Daniel Patrick Moynihan, the late Senator from New York, be printed as a Senate document, and that Members have until 12 noon, Friday, April 11, to submit said tributes.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### MEASURES PLACED ON CALENDAR—S. 711, S. 712, S. 718 and S. 721

Mr. FRIST. Mr. President, I understand there are four bills at the desk which are due for a second reading. I ask that it be in order to read the titles of the bills en bloc.

The PRESIDING OFFICER. Without objection, it is so ordered.

The clerk will state the bills by title.

The legislative clerk read as follows:

A bill (S. 711) to amend title 37, United States Code, to alleviate delay in the payment of the Selected Reserve reenlistment bonus to members of Selective Reserve who are mobilized.

A bill (S. 712) to amend title 10, United States Code, to provide Survivor Benefit Plan annuities for surviving spouses of Reservists not eligible for retirement who die from a cause incurred or aggravated while on inactive-duty training.

A bill (S. 718) to provide a monthly allotment of free telephone calling time to members of the United States Armed Forces stationed outside the United States who are directly supporting military operations in Iraq or Afghanistan.

A bill (S. 721) to amend the Internal Revenue Code of 1986 to expand the combat zone income tax exclusion to include income for the period of transit to the combat zone and to remove the limitation on such exclusion for commissioned officers, and for other purposes.

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed en bloc to the measures, and I object to further proceeding en bloc.

The PRESIDING OFFICER. Objection having been heard, the bills will be placed on the calendar.

#### ARMED FORCES TAX FAIRNESS ACT OF 2003—Continued

Mr. DEWINE. Mr. President, I rise today to share my strong support for this much needed and much deserved military tax package. I commend Chairman GRASSLEY and my many colleagues who have worked so hard on this bill for such a long time. As we all know, this tax package is long overdue.

As my colleagues know, the Armed Forces Tax Fairness Act of 2003 would provide critical tax relief to our service men and women. Specifically, this bill would remedy several tax problems that unfairly penalize the men and women serving in our military and Foreign Service. Certainly now, more than ever, we must correct these inequities. It is the right thing to do.

Mr. President, there are many service men and women from my home

state of Ohio serving in our military today. My wife, Fran, and I pray for all of them and their families—we pray that they will be safe, wherever they are and in whatever capacity they are working. Many of these courageous men and women are in Iraq right now. Four of them from Ohio have been injured or are listed as missing. Both Army CPT Gregory Holden from Huron, OH, and Marine Corps Sgt. Jose Torres from Lorain, OH, have been injured in the war. And Army PVT Brandon Sloan from Bedford Heights, OH, and Marine Corps MSgt Robert Dowdy from Cleveland are listed as missing. I would like their families to know that we are praying for them. We pray for their recovery and their safe return home.

Mr. President, as we debate the merits of this bill, I would like to take a moment to discuss a specific provision that I have worked on for more than two years—and that is a provision that would allow our National Guard and Reserve members to take deductions for travel expenses incurred getting to and from duty assignments. This initiative stems from legislation I first introduced two years ago, and then again this past January.

Specifically, the provision would provide a tax deduction for overnight travel costs incurred more than 100 miles from the taxpayer's home. These expenses include meals, transportation, and lodging up to the amount allowable under Department of Defense per diem allowances.

Mr. President, this provision is a positive step in the right direction, as approximately 225,000 Reservists and Guardsmen incur significant out-of-pocket expense—expenses that often match or even exceed their military take-home pay.

The restoration of the tax deductibility of these expenses would help alleviate the personal and financial costs of these individuals' patriotic efforts. And, quite frankly, our servicemen and women should not be put in the position of subsidizing their own training.

I thank Chairman GRASSLEY, Senator BAUCUS, and the Finance Committee for working with my office to include my provision. I also would like to thank Senator MCCAIN and my 61 colleagues who co-sponsored this legislation with me last year. The incredible number of bipartisan co-sponsors demonstrates the widespread support our legislation carries, as well as the tremendous support we all share for our troops.

Mr. President, we owe these brave Americans our thanks and our deep and abiding gratitude for their service and dedication to our country and all that it represents. Whether in the streets of Baghdad, the deserts of Kuwait, or the caves of Afghanistan, we must never forget those men and women, who serve to uphold the ideals of our great Nation.

They have sacrificed so much not only to protect our freedom, liberty,

and way of life here at home, but also to promote those ideals abroad.

Mr. President, this entire military tax package is an important sign of support for those called to serve, as well as their families. I urge my colleagues to support it.

I thank the Chair and yield the Floor.

Mr. BAUCUS. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. BAUCUS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BAUCUS. Mr. President, thousands of men and women from Montana are currently stationed overseas, be it in Iraq, Afghanistan, South Korea, Southeast Asia or in other supporting missions throughout the United States and the rest of the world.

These brave and dedicated soldiers have chosen to join the Armed Forces and protect our country, which is one of the highest forms of service there is. They are putting their lives on the line to protect the freedom and security of the United States. I take my hat off to them.

To date, Montana has sent almost 700 Reserve forces into Active Duty. Malmstrom Air Force Base has 105 airmen deployed overseas, including 50 members of the 819th Red Horse Squadron. Earlier this month 114 members of the Red Horse Squadron came home after being deployed in southwest Asia for five and a half months. The airmen are supporting six different operations around the world in southwest Asia, supporting no-fly zones in Iraq or in Afghanistan.

About 390 Army Reservists from Montana have been deployed. From Great Falls, the 889th Quartermaster Company unit—with 119 members—recently received mobilization orders along with 100 members of the 4225th U.S. Army Hospital.

From Missoula, 58 soldiers from the 279th Engineer Battalion and 16 soldiers from the 823rd Transportation Detachment have been activated. And out of Billings, 161 members of the 592nd Ordnance Company recently received their orders. Most of these army Reservists will take part in Operation Enduring Freedom.

Montana's Air National Guard has also contributed significant human resources. 210 members of the 120th Fighter Wing have been activated flying in the no-fly zone over Iraq.

Montana's Army National Guard has contributed about 125 Army Guard members, many of which are at other bases throughout the United States taking part in Homeland Security measures.

Thirty-five members of the 443rd Petroleum, Oil and Lubricants Supply Company have been mobilized to assist

with base security at the 120th Fighter Wing unit on Gore Hill outside of Great Falls, MT. Forty-five soldiers from the 495th Transportation Battalion are taking part in Operation Enduring Freedom. Eight ground-air liaison teams are in Fort Sill, OK, and 2 UH60 Helicopter pilots are in Fort Benning, GA.

Most certainly, I do not want to forget the thousands of Active Duty Army, Navy, Air Force and Marines from Montana stationed elsewhere throughout the Nation and overseas.

These soldiers are sons and daughters, brothers and sisters, fathers and mothers. And like you and I, they have families to take care of and worry about. They have personal lives to attend to, bills to pay and tax forms to fill out. As they are stationed far away, they are worried about how their children are doing in school and how their husbands or wives are coping with the distance. It is not easy.

Every day they are putting their lives back here on hold and instead putting their lives on the line to protect the rights we hold so dear.

With all of the worries they are facing, I am urging for passage of the military tax bill so we can take one, or two, burden off of their minds.

These men and women should not have to worry about whether or not their deployment changes their residency for tax purposes. They should not have to worry about whether or not they can afford their weekend training, nor should they ever have to worry about whether their death could result in an undue tax burden to their family.

One of the best ways we can support our troops is by doing everything we can to ensure that they and their families are taken care of. As a tribute to our Armed Forces, I cannot think of a better way to support them than by passing the military tax bill and allowing them to focus on their mission rather than their finances.

I encourage my colleagues to show their support for our troops today by voting in favor of the Armed Forces Tax Fairness Act.

Ms. LANDRIEU. Mr. President, I know that my friends and colleagues, Senator GRASSLEY from Iowa and Senator BAUCUS from Montana, share my concerns about the safety and welfare of our troops in the field and their families at home. With the deployment of the 389th Engineer Battalion and the 106th Aviation Unit from the Iowa Guard and 495th Transportation Company and 411th Support Detachment from the Montana Guard, no one can doubt that the people of the Hawkeye and Big Sky States are making very important contributions to our national defense.

However, I wonder if my friends saw the article in the Washington Post on March 4, entitled "Called-Up Reservists Take Big Hit in Wallet; Families Struggle on Military Salary." I ask unanimous consent that this article be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

[From the Washington Post, Mar. 4, 2003]

**CALLED-UP RESERVIST TAKE BIG HIT IN WALLET; FAMILIES STRUGGLE ON MILITARY SALARY**

Spring should be the busy season for the Brinkers' Columbia home improvement business. But instead of cashing in on the jobs that will come up as the weather improves, Lynn Brinker is calling customers to cancel thousands of dollars' worth of work.

It was less than five months ago that her husband, Sgt. Mark Brinker, an Army reservist with the 400th Military Police Battalion, returned from a year-long, post-Sept. 11 deployment to Fort Sam Houston in Texas. To get through that tour, Lynn Brinker cashed in savings bonds meant for the education of their three children, took out a bank loan and borrowed \$15,000 from a relative.

Now, mark has been called up again, this time for the impending war in Iraq, and she doesn't know what they're going to do.

"There is just no way we can make ends meet with him gone again," she said, "It's just ridiculous. We're in our forties, we've worked hard, and we didn't expect to have to be starting all over again like this."

As the Pentagon continues to activate reserve and national Guard troops, some of the biggest sacrifices are being made on the home front. In addition to risking their lives, many soldiers, sailors, airmen and Marines are risking their livelihoods, leaving civilian jobs that pay much better than the military. Families are selling second cars, canceling vacations and postponing paying bills as they steel themselves for drastic reductions in income.

For the reservist on inactive status, the duty can be a welcome source of extra cash. A private with less than two years' experience can pick up \$2,849 a year for one week-end a month of drilling and an annual two-week training exercise. A staff sergeant with six years can get \$4,628. With a call to active duty, the pay bumps up—\$16,282 for a private first class and \$26,448 for the staff sergeant, which is tax-free while the military member is in a combat zone.

There are other benefits. Mortgage and credit card rates are reduced. In some cases, the law prohibits landlords from evicting military families even if they haven't paid rent. And employers are required to take reservists back once they return from duty, with no loss in pension benefits or seniority.

But the package comes nowhere near making up for many civilian salaries.

The reservists are volunteers, of course. They have been reminded repeatedly that active duty could come at any time. But many say they signed up for the several thousand a year in extra pay and other perks, not for war.

"I thought I could get some money for school," said Spec. Robert Moore of Pasadena, who spent a year on active duty with the Army's 443rd Military Police Company after the Sept. 11, 2001, terrorist attacks and was shipped off again last week for training at Fort Lee, Va.—most likely a prelude to deployment overseas. "I think most people just thought: 'We're just the reserves. We're not going anywhere.'"

Sgt. Kevin Green hears similar comments from his Army National Guard troops in the 1229th Transportation Company.

"They don't want a weapon in their hands, riding around in another country, worried that they won't come back," he said.

As of last week, 168,083 reserve and National Guard troops were on active duty, including thousands from Washington, Mary-

land and Virginia. They have guarded al Qaeda and Taliban detainees from Afghanistan at Guantanamo Bay in Cuba and patrolled Iraq's no-fly zone. Now, area troops are getting ready to set up refugee camps in northern Iraq and to transport equipment to the front lines. In the Maryland National Guard, 3,000 of 8,000 members have been called up since Sept. 11, 2001.

"The military can't conduct a war without the National Guard and reserve components," said Maj. Charles Kohler, a spokesman from the Maryland National Guard.

Green's unit probably will be placed somewhere in the Middle East, he said. He doesn't yet know where, but it will be a world away from his civilian life, where he has two children and is in charge of Sears deliveries in Maryland. While on active duty, he expects to lost about \$1,000 a month, the equivalent of his monthly mortgage payment.

Green was called up during the Persian Gulf War, and this time around, he thought he knew how to prepare. But still he was caught somewhat off guard.

"You try to put a few dollars away in case of an emergency," he said. "But this isn't an emergency; this is a crisis."

Now, he's praying for two things: "I hope we win the lottery, or at least that our car doesn't break down."

His fiancée, Wanda Jones, will have to work overtime at her pharmaceutical company job to help make up the difference. And they've already had a conversation about finances when he's gone.

"I'm going to cut out shopping at the mall," she said.

Some firms continue to pay troops on active duty, or at least to make up the difference between military and civilian pay. A survey by the Reserve Officers Association of the United States found that of the 154 Fortune 500 corporations that responded to a query, 105 make up the differences in pay. Last year, just 75 of 132 responding companies did so, and in 2001, the number was 53 of 119.

Army Reserve Sgt. Jeffery Brooks, a fraud detection manager from Woodbridge, said his company, Capital One, has agreed to pay him the difference. Otherwise, he would be losing 42,200 a month. "I'd be in real trouble," he said.

Daniel Ray, editor in chief of bankrate.com, an online financial information service that helps reservists, said many people are not so lucky. "Those are generous bosses to have," Ray said. "But if you're self-employed, or you've built up your practice over the years, it can be very hard. When you go away, your practice dries up. Then it doesn't just affect you but your secretary and the people who rely on you."

Not everyone takes a financial hit. Army Reserve Lt. Orlando Amaro would make the same amount guarding a POW camp in Iraq as he does as a D.C. police officer patrolling the streets of Columbia Heights. If he is shipped overseas, where his income wouldn't be taxed, he may come out ahead.

"It won't affect me at all," he said.

Lynn Brinker isn't thinking about coming out ahead. She may sell the Chrysler she and her husband recently bought. She wants desperately to let her 12-year-old son, Chris, continue private viola lessons, and for Kevin, 10, to keep up with the trumpet. She wonders whether she'll be able to afford the registration fees and equipment for youth hockey in the fall.

"My thinking is we'll tap this line of credit and try to keep my kids' lives as normal as possible while their father is away. It's very traumatic for them," she said.

"People may say, 'Well, he signed up for this. You knew this could happen.' But he was away for an entire year, and then leaves

four months later. And now we don't know how long he'll be gone. I don't think he signed up for that."

Ms. LANDRIEU. This Post story captures the reality of reservists who are called to war and are asked to make the double sacrifice of enormous pay cuts to serve their country.

Because of stories like these in my home State, and across the country, I introduced S. 442, the Reservists and Guardsmen Pay Protection Act. This bill would provide a tax credit to employers who take the patriotic step of covering the difference between their employee's pay and as a civilian, and their pay as a soldier. The tax cut would cover 50 percent of the amount, and last for 1 year. Additionally, the Senate just passed a budget resolution that calls for \$350 billion in tax cuts over 10 years. Certainly, we should ensure that there is room in this tax cut to both promote economic growth and benefit the men and women in uniform willing to risk their lives in defense of this great Nation.

As the chairman and ranking member know, I have been a strong supporter of Senate Bill 351, the Armed Forces Tax Fairness Act. It contains a provision that I introduced as separate legislation relating to dependent care benefits for military personnel, and I very much appreciate Senator GRASSLEY's and Senator BAUCUS' effort to include these provisions in the bill.

However, I think it would be a terrible mistake to ignore this looming question that affects so many Reservists and Guardsmen, especially after agreeing to \$350 billion in tax cuts. S. 442 is both stimulative and necessary for the men and women on the front lines, as well as their families back at home. So, I ask my friends, the distinguished chairman and ranking member of the Senate Finance Committee, can anything be done to address this problem?

Mr. GRASSLEY. I thank the junior Senator from Louisiana for her bringing this important issue to the committee's attention. The Congress has an obligation to see to the well being of the men and women who are defending this Nation even now. For these reasons, the committee has adopted S. 351, and we would like to pass that legislation immediately. I know it contains provisions of deep interest to the Senator from Louisiana, and she would agree that the sooner they are enacted the better. However, I share her concern about the need to take whatever steps we can to support our troops and their families. For a variety of reasons, I do not believe that the S. 351 is the correct vehicle to address this problem. I do recognize that the issue appears to have drawn broad support as similar proposals have been introduced by Senators DEWINE and ALLEN. I say to my friend from Louisiana, I will work with her and Senators DEWINE and ALLEN on including the Reservists and Guardsmen Pay Protection Act in the reconciliation package that we will bring to the floor soon.

Mr. BAUCUS. I share the sentiments of Chairman GRASSLEY. I would support tax treatment for our Guardsmen and Reservists like that proposed by Senators LANDRIEU, DEWINE, and ALLEN. S. 351 is not the appropriate venue, but the reconciliation package should achieve the goals of S. 442. The junior Senator from Louisiana is correct that the \$350 billion tax package should contain both tax cuts to promote growth and benefit the quality of life for the men and women in the United States Armed Forces.

Ms. LANDRIEU. Mr. President, I appreciate the chairman's offer and the ranking member's offer, and look forward to working with them to include this important legislation in the reconciliation bill this year.

Mr. BAUCUS. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. BAUCUS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BAUCUS. Mr. President, earlier I paid tribute to Senator Daniel Patrick Moynihan. There is a provision in the legislation we are considering which was very near and dear to the heart of Senator Moynihan, and that is the expatriation provision contained in this bill. It was actually developed by Senator Moynihan and Senator Roth several years ago. That is the genesis of this provision.

As we know, there are many men and women overseas fighting for our country. For example, there are currently about 300,000 in Iraq. At the same time, there are individuals who attempt to escape their patriotic duty. While we have 300,000 men and women over in Iraq, other individuals are attempting to escape their patriotic duty. They relinquish their U.S. citizenship. Why? One basic reason: In order to avoid supporting the United States through taxes.

Between 1991 and 2002, approximately 6,500 U.S. citizens have expatriated; that is, they gave up their U.S. citizenship. In 1966, as part of the Foreign Investors Tax Act, Congress created an alternative tax regime for U.S. citizens who expatriated in order to avoid paying taxes. The alternative tax regime taxes a former citizen on U.S. property for 10 years after expatriation.

These tax rules were strengthened in 1996 following press reports and congressional hearings indicating that very wealthy individuals expatriated while maintaining significant contacts with the United States.

Unfortunately, these changes to the law have not deterred citizens from expatriating to avoid paying U.S. taxes. The changes simply never worked as Congress intended.

This year, the Joint Committee on Taxation published a study on indi-

vidual expatriation. According to the Joint Committee, there is virtually no enforcement of the special tax and immigration rules applicable to tax-motivated citizenship relinquishment and residency termination.

The Joint Committee also said that present law has been highly ineffective. Present law continues to provide tax incentives for individuals to expatriate. It also is difficult to collect U.S. taxes on former citizens who are no longer physically present in the United States.

Additionally, a study conducted by the General Accounting Office concluded that the IRS did not have a systematic compliance effort. That means that we are not even enforcing the alternative tax regime that is on the books.

That means a former citizen could avoid the alternative tax regime by holding foreign assets—which are not taxed. Or by waiting until the 10-year period expires before disposing of U.S. property.

The Armed Forces Tax Fairness Act includes a new system to address tax-motivated expatriation. Under this legislation, any U.S. citizen or long-term resident who relinquishes their U.S. citizenship or residency will be subject to an exit tax on the gains attributable to property owned during their U.S. citizenship.

Under this proposal, if the gain exceeds \$600,000, then a former citizen will be taxed on the net unrealized gain on property—as if it were sold at fair market value 1 day prior to expatriation. The Treasury Department believes that this new system will greatly improve the administrability of the tax on expatriates. The new system imposes the tax at the time the individual leaves the U.S. jurisdiction.

Additionally, by including foreign assets within the regime, this eliminates a significant incentive for tax-motivated expatriation.

This expatriation provision will raise \$700 million. The military bill uses that \$700 million to provide tax benefits to military personnel.

In contrast, the House version of the military bill is simply a modification of the current alternative tax regime. It raises \$328 million. The House version will not go far enough. It simply adds more provisions for the IRS to enforce. This strikes me as odd considering none of the current provisions is being enforced.

Sometimes the laws just do not work the way Congress intended. So, we must change the laws to ensure they are effective and administered as Congress intended.

The current system to tax expatriates does not work. We have had nearly 40 years to make the system work. We should not wait any longer to collect taxes on those who do not value the freedoms our nation provides.

The new proposal does not seek to tax expatriates on income earned after expatriation. It just says they have to

pay tax on the income earned while they were a U.S. citizen. While our military protected them.

I thank former Senator Bill Roth and the late Senator Daniel Patrick Moynihan, who developed this proposal several years ago. And I thank Senator HARKIN and others who have continued to work on this in the 107th Congress and this year.

AMENDMENT NO. 433

(Purpose: In the nature of a substitute)

On behalf of Senator GRASSLEY and myself, I call up amendment numbered 433.

The PRESIDING OFFICER. The clerk will report.

The bill clerk read as follows:

The Senator from Montana [Mr. BAUCUS], for Mr. GRASSLEY, and Mr. BAUCUS, proposes an amendment numbered 433.

Mr. BAUCUS. I ask unanimous consent reading of the amendment be dispensed with.

The PRESIDING OFFICER. Without objection, it is so ordered.

(The amendment is in today's RECORD under "Text of the Amendment.")

The PRESIDING OFFICER. The Senator from Virginia.

Mr. WARNER. Mr. President, I rise in strong support for this piece of legislation. I compliment my long-time friend, the Senator from Montana, for his work. We have enjoyed many projects together over the quarter of a century, and our distinguished Senator GRASSLEY has taken a strong hand, as always, on matters regarding revenue and also the Armed Forces of the United States.

If I had named this bill, I would have called it the Armed Forces Family Tax Fairness Act of 2003 because as I have studied this legislation and made some contribution to the text of it, I have always had in mind the families of the men and women of the Armed Forces and others who serve in the cause of freedom for our citizenry the world over, who take enormous risks and, frankly, accept the hardships which for those who would lead sort of a normal life are hard to understand.

Traveling about the world, most recently with Senators LEVIN and ROCKEFELLER and my colleague from Kansas, covering that area in Pakistan and Qatar, Kuwait, we saw firsthand the brave men and women not only in uniform but the agency staff and others who hopefully will benefit from this legislation.

I compliment my two colleagues on their timely action in extending these tax benefits to military and Foreign Service personnel and to the families of the Space Shuttle *Columbia* astronauts.

At this historic moment in history, with Operation Iraqi Freedom in progress, it is fitting we take every opportunity to express appreciation we have for our men and women in uniform. Certainly one way to do that is to place a priority on legislation en-

hancing the compensation of Active-Duty, Reserve, and National Guard personnel, and their families.

In the Armed Services Committee, we also are engaged in such an effort and we do it annually. I assure my colleagues that in connection with the fiscal year 2004 Defense Authorization Act, we do our utmost to make sure every aspect of pay and benefits is closely examined.

With respect to the legislation before the Senate, I am particularly pleased to support the provision of capital gains relief to military homeowners in connection with the sale of their residence. This relief, which recognizes realities of military service, is long overdue.

Senator MCCAIN introduced legislation last year, S. 1678, and I was happy to be a cosponsor and sought to achieve this purpose with him and others. I also view as particularly timely and well justified the provisions that are above-the-line tax deductions to Reserve and National Guard personnel who incur out-of-pocket expenses as a result of training operations and those benefiting the families of the Space Shuttle *Columbia* heroes.

It is fitting as hundreds of thousands of our military personnel—and many are engaged not only in the battle in Iraq but Afghanistan, which our group recently visited, and other trouble spots of the world—that the Senate recognize their contributions to freedom and the sacrifices they and their families make.

There are roughly 290 million citizens in this country. There are on active duty today about 1.5 to 1.6 million individuals. The normal standing force of the active forces of the United States runs about 1.2 to 1.3 million. Now with the augmentation of so many being called in the Reserve and the Guard to active duty, that is somewhat larger. However, that group represents only one half of 1 percent, roughly, of the population of 290 million citizens in this country.

We should always be mindful that so many are on active duty, particularly those engaged in armed combat, those who are on the television screens 24 hours a day now, assuming these courageous roles they are taking in combined forces, trying to free the Iraqi people of the bondage of these many years and to remove the weapons of mass destruction which threaten the very Members who occupy this Chamber from time to time. If those mass weapons spread throughout the world through the net of terrorism, small quantities of biological and other types of weapons of mass destruction could reach our shores and, indeed, inflict enormous harm against our people.

This is a very small group, less than ½ percent, who take these risks to preserve the freedoms and give us a greater sense of security here at home.

I hope this bill receives 100 votes. I thank those who made it possible.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, I yield whatever time the Senator from Arkansas desires.

The PRESIDING OFFICER. The Senator from Arkansas.

Mr. PRYOR. Mr. President, I ask unanimous consent that I may speak for up to 5 minutes on the pending bill.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. PRYOR. Mr. President, in these halls we often talk about the need to provide our military personnel with the resources they need to complete their missions. We all acknowledge how unique and important our military personnel and their needs are to us.

It is our responsibility to have a comprehensive picture to know what we need to do to make life better for our men and women in uniform. By that I mean not only salary but that we need to understand their health care needs, their housing needs, pension needs, education needs, disability and employment benefits. It is very important, as we work in Iraq and around the world and as we keep America safe, that we, as Congress, have this important information.

Not long ago, I was in a hearing of the Armed Services Committee, of which I am a member, and we began discussing the home mortgage deduction. One thing I realized was the home mortgage deduction is a very important part of America's financial picture, but also it is an important cornerstone to the American way of life.

As I thought about the home mortgage deduction for military personnel, I realized that the Tax Code is cumbersome and complicated. I could not find one place, one document, that laid out all the provisions in the Tax Code designed to benefit our military personnel.

And on comes the military tax bill, this very important piece of legislation. I commend Senator GRASSLEY and Senator BAUCUS for all their hard work on this bill. But I looked, and I saw a maze of Tax Code provisions, mainly for short-term solutions. Those are important, there is no question about it. But still, I could not find a comprehensive view of tax treatment for our Armed Forces.

So what I am proposing is very simple and very clear; that is, I would like to ask the GAO and the Departments of Defense and Treasury to provide us with a comprehensive study of the tax treatment of U.S. military personnel, along with a complete study of the financial conditions of our troops. And I would request they make recommendations on whether the Tax Code could be used to improve the unique financial conditions of our troops.

This powerful information will help this Congress, help this administration, and also help our men and women in uniform. This one document could be a very powerful tool for us to help our men and women in uniform.

However, at this juncture, I do not want to slow down, in any way, this

very important bill on which Senator GRASSLEY and Senator BAUCUS have spent so much time. I support their efforts to move this bill through quickly. We all understand how important that is.

Therefore, I am not asking that my amendment be adopted. But what I am asking, very respectfully, is that Senators GRASSLEY and BAUCUS join me in a letter asking the GAO to do what our amendment otherwise would accomplish. I thank them for their hard work, and I thank them for their leadership on these very important issues, issues the American people are very concerned with, and issues on which they have shown great leadership.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, that is a very important statement and request that the Senator from Arkansas has made. I can speak on behalf of myself, and I am sure Senator GRASSLEY, that we would be more than honored to join with the Senator from Arkansas in making that request. It is a very timely request. It is one that is very important. Frankly, I am a little bit surprised none of us made that same request that he has made because it is so important, and it is going to give us a lot better idea of the financial condition of our armed services. It is a good idea.

The PRESIDING OFFICER. The Senator's time has expired.

The Senator from Iowa.

Mr. GRASSLEY. Mr. President, I yield myself such time as I might consume.

I associate myself with the remarks of the Senator from Montana. I share Senator PRYOR's interest in a GAO study and will be glad to work with him on a letter. And, obviously, a person such as I, who relies upon the GAO for so much study on matters in which I am involved, would not discourage my colleague from likewise seeking the General Accounting Office's expertise and look forward to what such a study would show in regard to the treatment of our military personnel.

I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, when the space program began in 1959 there were only seven astronauts in the entire country. They all were or had been in the Armed Forces.

That was only 44 years ago and since then, much has changed. Today, astronauts are comprised of Americans from every race, creed, color and gender.

While many still come from the military, the astronaut corps now includes civilian doctors, scientists, and engineers. They are our best and our brightest. They risk their lives to advance our knowledge and understanding of the world.

On February 1, 2003, seven men and women aboard the space shuttle *Columbia* lost their lives. LTC Michael P. Anderson, U.S. Navy CAPT David Brown,

U.S. Navy CDR Laurel Clark, Dr. Kalpana Chawla, U.S. Air Force COL Rick Husband, Naval CDR William McCool, and Israeli Air Force COL Ilan Ram3n will be remembered forever.

Five of the six *Columbia* crew members, from the United States, had military backgrounds. They were national heroes who are deeply missed by their family and friends. Through their dedication to space exploration, they lived their lives to the fullest and made long lasting contributions.

In honor of their sacrifice, I along with 13 of my Senate colleagues, introduced S. 298, the Assistance for Families of Space Shuttle *Columbia* Heroes Act.

I am pleased that the legislation was included by the Senate Finance Committee as part of the Armed Forces Tax Fairness Act of 2003.

Under the legislation, the families of the *Columbia* heroes would receive the same benefits as families of military personnel who die in the line of duty.

The provisions are similar to legislation passed in 2001 that provided relief to victims of the September 11, anthrax and the Oklahoma City attacks.

Specifically, the bill expands the class of those eligible for these benefits to include astronauts killed in the line of duty.

The legislation provides income tax relief. Current law generally excludes from tax income received in the year of death or in a previous year for soldiers killed in combat zones, and victims of September 11, anthrax and Oklahoma City.

The legislation expands this benefit to apply to astronauts who die in the line of duty.

The legislation provides death benefit relief. Current law excludes from income any death benefit paid by the U.S. Government to a soldier killed in a combat zone or paid by an employer to the families of the victims of September 11, the anthrax attacks, or the Oklahoma City bombing.

The legislation expands this benefit to apply to death benefits paid to the families of astronauts killed in the line of duty.

The legislation provides for estate tax relief. Current law provides estate tax relief that effectively lowers the estate tax rate to 20 percent for the estates of soldiers killed in combat zones, the victims of September 11, the anthrax attacks or the Oklahoma City bombing.

The legislation expands this benefit to apply to the estates of any astronaut killed in the line of duty.

The best way to honor *Columbia*'s fallen heroes is to promptly pass this legislation and pledge that the goals and missions of NASA will live on in the years to come.

I urge my colleagues to support the Armed Forces Tax Fairness Act of 2003 which includes tax relief for the families of the Space Shuttle *Columbia* heroes.

Mr. President, since September 11, significant progress has been made to

disrupt and dismantle the financial components of terrorist organizations.

Special agents from the IRS and other law enforcement agencies have successfully investigated numerous terrorist related entities—including tax exempt organizations that have engaged in terrorist fundraising.

The Armed Forces Tax Fairness Act of 2003 contains a provision that would suspend the tax-exempt status of any organization designated by U.S. authorities as a terrorist organization or supporter of terrorism.

There is no procedure under present law for the IRS to suspend the tax-exempt status of an organization.

The IRS can revoke an organization's tax-exempt status only after conducting an examination of the organization.

Even then, the IRS must issue a letter proposing revocation and allow the organization to exhaust its administrative appeals rights.

The provision in this legislation is simply common sense. It is an important weapon in our war on terrorist financing.

An organization that has been designated by the Federal Government as a terrorist organization should not be exempt from Federal income tax. Moreover, contributions to such organizations should not be tax deductible.

Once the Federal Government determines that an entity is a terrorist organization pursuant to certain authority—for example, the International Emergency Economic Powers Act—a separate investigation by the IRS is not necessary.

Further, because a terrorist organization may challenge the Federal government's designation under the law authorizing the designation, recourse to the declaratory judgment procedures of the Tax Code is not appropriate.

If a tax-exempt organization's suspension is determined to be erroneous, the provision would allow tax refunds for any overpayments.

Lastly, the IRS will be required to update its listings of tax-exempt organizations to take into account organizations that have had their exemption suspended. This will give notice to taxpayers that contributions to these organizations are no longer deductible.

I urge my colleagues to support the Armed Forces Tax Fairness Act of 2003.

Mr. President, this bill includes many important changes in the tax treatment of income and benefits received by members of our armed forces. One provision is particularly important for members that face the dual challenge of serving their nation while raising a family. The bill explicitly states that child care subsidies that members of the military receive shall not be subject to income tax.

In 1986, we passed a law which stated that military benefits should not be included in income for tax purposes. The statute lists a number of benefits received by members of the military—

housing allowances, medical benefits, education assistance, and many others. But child care subsidies do not appear on the list.

When we passed this law, the Department of Defense did have a program to assist members of the military in caring for their children. But the importance of this program has increased as the demographics of the members of the military have changed.

There was a time when our forces were primarily young single men. However, times have changed. Twelve percent of the forces are women. Over half of the active duty members are married. Two-thirds of military spouses work outside the home. Six percent of members are married to another member of the military. And 6 percent are single parents.

Young single soldiers are no longer the norm. Recognizing these changes, the Department of Defense has placed a reinforced importance on assisting military families.

The Department of Defense recognizes the additional challenges faced by military families as they raise children. The average military family moves every two and a half years, making it difficult for them to find quality child care, or friends and neighbors to look to for help with child care responsibilities. And with work schedules that are often long and unpredictable, help is often necessary. In addition, members of the military face the possibility of deployment anywhere in the world at any time.

They now operate over 800 child care centers in the U.S. and abroad. These include child development centers for young children, after-school centers for older children, and other family care programs. They provide night and weekend services as well, to accommodate the often hectic schedules that military families face. All in all, these programs provide care for over 200,000 children every day.

The cost of these programs varies depending on the income of the parents—on average, it is about \$7,700 per child. This cost is shared by the military parents and the government, with each paying about half the cost.

The law is unclear about whether these benefits are subject to income tax. A provision in this bill ends that confusion. It states that these child care subsidies, shall not be included in income, for tax purposes.

As the demographics of the members of the military have changed, so has the policy of the Department of Defense. Now it is time that we follow with these changes to the tax code.

I compliment Senator LANDRIEU of Louisiana, who developed this proposal, and insisted on its inclusion in this military tax bill.

It is one more reason the Senate should pass this legislation today.

I yield the floor.

The PRESIDING OFFICER. Under the previous order, all time is yielded back, amendment No. 433 is agreed to,

and the clerk will read the bill, as amended, for the third time.

The amendment (No. 433) was agreed to.

The amendment was ordered to be engrossed and the bill to be read the third time.

The bill was read the third time.

Mr. HARKIN. Mr. President, I am very pleased that the Finance Committee has moved the important provisions of this bill to the Senate floor and I urge that the bill be passed.

The current Tax Code does not adequately deal with the special circumstances that some in our military face. One of the most important provisions, in my view, is providing for an above-the-line deduction for overnight travel expenses of National Guard and Reserve members.

I have taken a personal interest in a provision included in this measure that provides that descendants of current or former active military personnel may be members of veterans organizations. Without this provision, many local veteran posts which operate food operations will find themselves having to pay unrelated business income taxes as the portion of service to members falls. A large share of the local posts in Iowa are very small operations and this would be a real burden. I introduced legislation in the last Congress and this one which has been included in the bill and I appreciate the inclusion of this provision.

Lastly, I want to discuss the inclusion of a provision that will effectively prevent very rich individuals from reducing their taxes by renouncing their U.S. citizenship. I cannot stress too strongly how disgusting I find this group's behavior. Their number is small, but their cost to the Treasury is significant. The Joint Tax Committee has estimated the savings of this provision at \$700 million over 10 years.

Back in 1996, I became very interested in this issue and introduced legislation on the subject. Senator Monynihan took the lead in the Senate and we passed solid legislation at that time. Unfortunately, the House resisted the provision and successfully proposed a mechanism which has proven to be grossly inadequate.

The Joint Tax Committee staff issued an extensive report on this issue earlier this year with considerable cooperation from the GAO and the Treasury. The report found that "there is little or no enforcement of the special tax and immigration rules applicable to tax-motivated citizenship relinquishment and residency termination." It went to say, "The Joint Committee staff believes that a key reason for inadequate enforcement of the alternative tax regime is the inability to obtain necessary information from individuals." With appendices, the report is over 500 pages in length. But it comes down to a simple point: A small number of people continue to evade U.S. income taxes by turning their back on our country because of the

weakness of the 1996 provisions. That should stop today.

In both this Congress and the last, I introduced legislation with Senator STABENOW to effectively prevent very rich individuals from reducing their taxes by renouncing their U.S. citizenship. It is a companion to a measure introduced by Congressman CHARLES RANGEL in 2002. The Joint Tax Committee now estimates that it saves \$700 million. The savings to the Treasury are important and the reality that people are able to save on their fair share of taxes by turning their back on our country is in some ways even more important. I call them Benedict Arnold.

Under current law, for 10 years after a U.S. citizen renounces his or her citizenship with a principal purpose of avoiding U.S. taxes, the person is taxed at the rates that would have applied had he or she remained a citizen. In reality, the tax is nominally on a broader based of income and on more types of transactions. In addition, if the expatriate dies within 10 years of the expatriation, more types of assets are included in his or her estate. Unfortunately, the reality is that taxes are very often not paid.

Once a person has expatriated and removed U.S. assets from U.S. jurisdictions, as the Joint Tax Committee report notes, it is extremely difficult to enforce the current rules, particularly for an entire decade after the citizenship is renounced. The measure I introduced simply provides that the very act of renouncing one's citizenship triggers the recognition of tax. So, rather than collecting tax every time an asset is sold over the next decade, my bill treats all of the assets of an expatriate as having been sold the day prior to when the person renounces their citizenship. The taxes are due up front rather than over time. In regard to estate taxes, rather than attempting to collect the tax from the estate of an expatriate not in U.S. jurisdiction, my measure taxes the inheritance of an heir who remain in the U.S. in such a way as to remove any tax benefit from the renouncement of citizenship.

Revenue of \$700 million from these very few former citizens is a significant amount of money that must be made up by loyal Americans in the form of higher debt or taxes that Americans will face. Last year, the Senate passed this measure as a part of the Armed Forces Tax Fairness Act but, unfortunately, the House opposed this provision.

I am hopeful that the Senate will strongly resist any effort to weaken these provisions in any way. This is a matter where the Senate should insist that the loopholes be completely closed. It is an area where lobbyists for the Benedict Arnolds should have no success in their efforts to escape their tax obligations.

• Mr. KERRY. Mr. President, I offer my strong support for the Armed Forces Tax Fairness Act and am proud to be a cosponsor of the original bill.



This legislation, among other measures, will remedy several provisions in the Tax Code that needlessly penalize the members of our Armed Forces.

The act eliminates taxes on military death gratuities. It allows service members to benefit from the sale of a home as civilian taxpayers now do by exempting up to \$250,000 of the revenue from the sale of a principal residence even if the owner is away on active duty. It excludes amounts received under the military housing assistance program. It expands combat zone filing rules to include contingency operations. And it takes other sound steps that will benefit Americans who have chosen to serve their country so admirably in our armed services. There is also a provision to assist the families of astronauts lost in the tragic crash of the Space Shuttle *Columbia*.

As a veteran, I hold the dedication and commitment of our military personnel in especially high regard. They are putting their time, talent, energy and, often, their very lives on the line for our Nation. For that, I thank them and am proud to support this legislation.●

Mr. HATCH. Mr. President, I rise today to express my support for the military tax bill that is currently pending before the Senate.

First, I would like to commend Senator GRASSLEY, the chairman of the Finance Committee, and Senator BAUCUS, the committee's ranking Democrat, for their leadership in bringing this legislation to this point. Although this bill has a great deal of support in the Senate and in the House, it has not been an easy process to get it enacted, as the Senate and House each have different versions of the bill. In fact, this legislation was passed in the Senate and in the House last fall in the final days of the 107th Congress. Unfortunately, Congress adjourned before the differences in the bills could be worked out.

As we debate this bill today, hundreds of thousands of our military men and women are in harm's way in Iraq, including 3,000 National Guardsmen and reservists from Utah who have been called into active service. These brave individuals are selflessly risking their lives for their country. Most, if not all, of these people are also making big financial sacrifices to serve in the military. While this bill will not come close to compensating our service people for these financial sacrifices, it will bring some basic fairness to their tax lives.

The tax provisions in this bill are targeted and modest. They are also very much needed. I urge my colleagues to quickly join me in supporting this bill, and I hope the House will join with us in working out the differences in the two versions of this legislation so that these modest relief measures can be quickly sent to the President and signed into law.

Ms. LANDRIEU. Mr. President, our Nation has always risen to the chal-

lenges of war. During such times, Congress has spared no expense to make sure that our dedicated armed services personnel have everything they need to fight and win. We will always meet this obligation.

But the men and women on the battlefield have families back home and there is more that we can do for them. I am talking about the families of the troops from Barksdale, Belle Chasse, and Fort Polk in Louisiana, as well as our guardsmen from all across the State. Every one of my colleagues represents military families. We need to make sure that we support them as well.

That is why today I would like to add my voice of strong support for the Armed Forces Tax Fairness Act of 2003. I congratulate Senator GRASSLEY, the Finance Committee chairman, and Senator BAUCUS, the ranking member, for bringing this bill to the floor today. I urge my colleagues to vote in favor of this legislation.

This bill contains several provisions that would reduce taxes for members of our armed services. The bill would clarify that childcare benefits provided to military personnel are to be excluded from income, a provision based on legislation that I introduced earlier in this Congress, S. 235. In addition, the bill excludes all death gratuity payments from the income of surviving family members. Military and Foreign Service personnel would receive capital gains tax relief when they have to sell a home and move because of reassignment or deployment orders. National Guard and Reserve members would receive an above-the-line deduction for overnight expenses when they travel more than 100 miles from home to attend National Guard and Reserve meetings. There are other important provisions in this bill that give needed tax relief to our families.

I had hoped to include language in this bill to give a much-needed tax break to the employers for Reserve personnel. When a reservist gets called up, as many have, to go fight in Iraq, employers have to keep his or her job open, but do not have to pay a salary to the reservist while they are gone. This can cause an extreme hardship on a reservist's family. While the reservist receives military pay, in many cases this is much less than their civilian pay. Some employers, but not all, will pay the difference between the civilian and military pay, but they do not receive any benefit for this act of patriotism. I introduced S. 442, the Reservist and Guardsmen Pay Protection Act, to give a 50 percent tax credit to these patriotic employers.

I regret that we were not able to include my bill in the Armed Forces Tax Fairness Act. But I deeply appreciate the chairman and ranking member for their commitment to address my tax credit proposal in the future reconciliation package. I look forward to working with them.

Again our men and women in the Armed Forces and their families de-

serve our support. For all these reasons and more, this legislation deserves to pass. I urge my colleagues to join me in supporting this bill.

Mr. MCCAIN. Mr. President, I am proud to be an original cosponsor of the Armed Forces Tax Fairness Act of 2003, H.R. 1307. This important legislation provides Congress with the opportunity to demonstrate our firm resolve to support the men and women who sacrifice so much in the service of our country. I applaud Chairman GRASSLEY's and ranking member BAUCUS' efforts, and those of my colleagues who have worked so hard on these initiatives, in some cases, for many years. I want to particularly thank Senator DEWINE for his stalwart leadership on the above-the-line deduction for expenses incurred by our National Guard and Reserve service members who have to travel great distances for their duty and training.

This long overdue tax benefit for our true citizen-soldiers is even more important today considering these facts: During each of the past 5 years, Reserve and National Guard service members have performed between 12 and 13.5 million duty days in support of the Active Force. These numbers are in a direct contrast to 1990, when 1 million duty days were performed at a time when there were 25 percent more reservists.

Reservists and National Guardsmen currently comprise more than half of the airlift crews and 85 percent of the sealift personnel that are needed to move troops and equipment in either wartime or peacetime operations. In addition, Reserve medical and construction battalions and other specialists are critical to a wide range of operations. Efforts by the Reserve components to move beyond a traditional wartime backup role and to provide peacetime support to active units are thus desirable. The Naval Reserve and Air Force Reserve components have made particularly impressive progress in this area.

The Reserve components are performing many vital tasks: From direct involvement in military operations to liberate Iraq in the air, on the ground, and on the sea; to guarding nuclear power plants in the United States; to providing support to the war on terrorism through guarding, interrogating, and providing medical service to detainees in Guantanamo Bay Cuba; to rebuilding schools in hurricane-stricken Honduras and fighting fires in our Western States; to overseeing civil affairs in Bosnia; to augmenting aircraft carriers short on Active-Duty sailors with critical skilled enlisted ratings during at-sea exercises as well as periods of deployment.

I believe that the civilian and uniformed leadership of our Armed Forces and the Congress must recognize this involvement. At a minimum, Congress must provide equality in benefits for Reserve component service members

when they put on the uniform and perform their weekend drills or other critical training evolutions. Quality of life is not just an Active-Duty obligation that Congress must provide. Reservists, on duty, who resemble their Active-Duty counterparts during training evolutions and are deployed at times around the world, should be treated equally when the administration and Congress provide for quality of life benefits.

I would like to take a moment to discuss a provision in the bill that I have personally worked on for some time. Section 101 would allow members of the uniformed services, as well as State Department personnel who are away on extended duty overseas, to qualify for the same tax relief on the profit generated when they sell their main residence as other Americans. I am pleased to announce that Secretary of State Colin Powell fully supports this legislation, and this legislation enjoys overwhelming support by the senior uniformed leadership, the Joint Chiefs of Staff, as well as the Office of Management and Budget Director Mitch Daniels, the 31-member associations of the Military Coalition representing 5.5 million veterans, the American Foreign Service Association, and the American Bar Association.

The average American participates in our country's growth through home ownership. Appreciation in the value of a home allows everyday Americans to participate in our country's prosperity. Fortunately, the Taxpayer Relief Act of 1997 recognized this and provided this break to lessen the amount of tax most Americans will pay on the profit they make when they sell their homes. Unfortunately, the 1997 home sale provision unintentionally discourages home ownership among members of the Uniformed and Foreign Services.

Under the 1997 Act the taxpayer must meet two requirements to qualify for this tax relief. The taxpayer must: (1) own the home for at least 2 of the 5 years preceding the sale, and (2) live in the home as their main home for at least 2 years of the last 5 years. The second part of this eligibility test unintentionally and unfairly prohibits many of the women and men who serve this country overseas from qualifying for this beneficial tax relief.

Constant travel across the United States and abroad is inherent in the uniformed and foreign services. Nonetheless, some members of these services choose to purchase a home in our communities, even though they will not live there much of the time. Under current law, if they do not have a spouse who resides in the house during their absence, they will not qualify for the full benefit of the home sales provision, because no one "lives" in the home for the required period of time. The law is prejudiced against families that serve our Nation abroad. They would not qualify for the home sales exclusion because neither spouse "lives" in the house for enough time to qualify for the exclusion.

Section 101 simply remedies this inequality in the 1997 law. It amends the Internal Revenue Code so that members of the uniformed and foreign services will be considered to be using their house as their main residence for any period that they are assigned overseas in the execution of their duties. In short, they will be deemed to be using their house as their main home, even if they are stationed in Bosnia, the Persian Gulf, in the "no man's land," commonly called the DMZ between North and South Korea, or anywhere else they are assigned.

With Operation Iraqi Freedom, the global war on terrorism, and continuing operations in Afghanistan, Bosnia, and Kosovo, our Armed Forces are deployed to an unprecedented number of locations. They are away from their primary homes, protecting and furthering the freedoms we Americans hold so dear. It is wrong to penalize them for doing their duty. Military service entails sacrifice. We must do all that we can to ensure that Congress is not adding to the burdens service men and women bear with an unfair Tax Code. This narrowly tailored remedy will grant equal tax relief to the members of our uniformed and foreign services, and restore fairness and consistency to our increasingly complex Tax Code.

This military tax package is a clear show of support for our men and women in uniform. It is the right thing to do, and I hope that all my colleagues will support this critical measure.

Mrs. FEINSTEIN. Mr. President, I rise in support of the Armed Forces Tax Fairness Act, S. 351.

Whether we are at war, as is currently the case, or at peace, members of the armed services should not be treated unfairly by the Tax Code as a result of their decision to serve our country.

Inequities in the Tax Code that disadvantage men and women in uniform not only make it harder for them to support their families and themselves, but also threaten our own security by making it harder for the armed services to recruit talented service men and women.

We have a responsibility to eliminate any disincentives to serving in the United States military, and this bill does much to fulfill that goal.

The two most important provisions in this bill are relaxed rules on the treatment of capital gains on the sale of a home by military personnel, and an above-the-line deduction on travel expenses for members of the National Guard and Reserve.

Anyone who has ever served in the military or grown up in a military family knows that frequent travel is a way of life for those in uniform. A U.S. Marine might spend a year or two at Camp Pendleton, in my home State of California, then transfer to Quantico, and finally end up at Camp Lejeune in North Carolina.

Under current law, that Marine might not qualify for the home sale

capital gains exclusion available to most homeowners, due to his or her frequent postings to different bases, or to combat duty abroad. This bill corrects that inequity, and makes it easier for all military personnel to sell their home tax free.

National Guard and Reserve members would also benefit under the bill from an above-the-line deduction for travel expenses up to \$1,500. This puts those who serve on the National Guard and Reserve on equal footing with those who travel on company business and do not pay for those expenses out of after-tax income.

No one who chooses to serve in the Guard or Reserve should have to pay for a plane ticket or hotel room out of their after-tax income in order to join their unit when called up for duty.

This bill also contains a number of smaller, but no less important, provisions designed to ease the tax burden on military personnel, such as the treatment of service academy appointments as scholarships when personnel apply to tuition programs and Coverdell Education Savings Accounts.

I wish we could do more in the Senate to keep our soldiers, pilots, and sailors out of harm's way during the current conflict in Iraq. I wish we could pass a bill that guarantees that each and every one of them returns home safely to their husbands, wives, children, and parents.

We cannot do that. But by passing this bill we can improve their financial security and make it easier for them to continue to serve and to protect our country.

I urge my colleagues to support the Armed Forces Tax Fairness Act.

Ms. CANTWELL. Mr. President, I rise today in support of the Armed Forces Tax Fairness Act substitute offered by Senator GRASSLEY. This legislation is a critical step towards full tax fairness for our military personnel and Foreign Service officers.

The American people and Congress stand with our men and women in uniform, and this is the right time to advance tax parity.

Last Congress, I was proud to cosponsor the Foreign and Armed Services Tax Fairness Act of 2002, which included many of the provisions that we are passing today. I was pleased to cosponsor the bill again this Congress when it was reintroduced.

This legislation will bring some commonsense changes to the way military and Foreign Service families are treated under the Tax Code. It will allow military and Foreign Service families to exclude up to half a million dollars in capital gains from home sales; make death gratuity benefits tax exempt; exclude compensation from the Homeowners Assistance Program; provide a deduction for the National Guard's unreimbursed travel expenses; clarify that dependent care assistance for military families is exempt from taxation; and support education individual retirement accounts for students at service academies.

The legislation also extends these benefits to the families of the victims of the space shuttle *Columbia* tragedy. The *Columbia* provisions address many of the goals in the Assistance for Families of Space Shuttle *Columbia* Heroes Act, which I cosponsored with Senator BAUCUS.

Finally, I would like to emphasize a crucial provision addressing IRS treatment of terrorist organizations. Currently, when the United States designates an entity a terrorist organization, there is a long delay before the IRS revokes its tax-exempt status. There is no reason to postpone the action, but it takes time to update these lists. This bill will automatically suspend the tax-exempt status of designated terrorist organizations, expediting the consequences of the designation. Last Congress, Senators GRASSLEY and JOHNSON introduced bills with this practical remedy, but we have yet to pass it into law. The House version of the Armed Forces Tax Fairness Act does not contain this language, but I will work with my colleagues in both bodies to ensure that when we send this bill to the President, this important provision is included.

Mr. President, the Armed Forces Tax Fairness Act supports our men and women in uniform during these trying times. I urge my colleagues to give it their full support.

I yield the floor.

Mr. ROCKEFELLER. Mr. President, I rise today with great pride to support the Armed Forces Tax Fairness Act. As I speak, America's military is fighting in the dangerous and inhospitable deserts of Iraq. And when I watch the remarkable news coverage of the progress in Iraq, I am awed by the skills, dedication, and courage of our fighting forces. Passing this legislation is the least that we can do to show those brave men and women that we support them, we are proud of them, and their nation is grateful for their sacrifice.

This Congress ought not to pretend that the bill we are considering is some altruistic gift to the men and women serving our country in the military. Rather, today we will pass legislation that restores basic fairness to the tax code. We demand extraordinary sacrifices of our soldiers, sailors, airmen, and marines. They are often stationed far away from their families. They are frequently uprooted and forced to sell their homes on short notice. And in a military increasingly dependent on the National Guard and Reserves, we ask some of our vital troops to travel great distances at their own expense to train with their units.

Often the burden of these sacrifices is increased by the inflexibility of the Tax Code. For example, a serviceman stationed in Saudi Arabia obviously cannot meet the residency requirements associated with the capital gains tax exclusion for his house in the States. It is spectacularly unfair for us to send a soldier away from his home,

and then punish him with increased taxes if he decides to sell that home. The bill we will pass today rectifies this problem by suspending the residency requirements for military personnel that are away from home on active duty assignment.

This bill also ensures that the full death gratuity payment made to the survivors of military personnel killed on duty will be exempt from income tax. The death benefits paid to survivors are intended to cover funeral costs and immediate expenses while the family gets back on its feet. The current death benefit is not large; it is \$6,000. Inexcusably, half of that benefit is subject to income tax. This legislation excludes the full value of the death benefit from tax. To say that the survivors of those recently killed in Iraq deserve to receive the entire death benefit, tax-free, is an extraordinary understatement.

One of the most important provisions of this bill is the above-the-line-deduction for overnight travel expenses for members of the National Guard and Reserves. Many of these troops travel more than 100 miles to serve with their units. They have to pay the costs of traveling to their base; and many of them also have to pay for their meals and lodging while away from home. Under current law, these expenses can be deducted from income only if the individual itemizes deductions on his or her tax return. This onerous requirement prevents many eligible individuals from taking advantage of the deduction.

The bill we will pass today ensures that the expenses associated with overnight travel to attend National Guard and Reserve meetings can be deducted even if a person does not itemize deductions. This provision is expected to save National Guardsmen and reservists more than \$800 million over the next 10 years. We have seen how valiantly these members of our Armed Forces are serving—leaving their homes, families, and regular jobs, to serve in Iraq, Afghanistan, or wherever their Commander in Chief sends them. It is the least we can do to minimize the financial burden this service places on them and their families.

I have highlighted just a few of the important provisions of this bill. Let me speak for a moment about how important this legislation will be for my own State of West Virginia. West Virginians have a proud tradition of serving in the military. Tens of thousands of West Virginians are serving on Active Duty in our Army, Navy, Air Force, and Marine Corps. More than 3,000 West Virginia members of the National Guard and Reserves have been activated. I am pleased to be able to support legislation that recognizes their sacrifices and rewards their service.

The Senate passed legislation very similar to this bill last year. I was extremely disappointed that the House of Representatives did not act on that bill

in the 107th Congress. We should waste no more time. Recently, the House passed a bill to provide tax fairness for members of our Armed Forces. However, the Senate has taken the responsible step of offsetting the costs of these changes to the tax code. The Senate bill will close loopholes that currently allow some individuals to renounce their American citizenship simply to avoid paying income taxes. I can think of no better way to finance tax relief to the brave patriots in our military than by forbidding anyone to shirk income taxes by renouncing citizenship in the United States. The tax loophole that rewards such unconscionable behavior ought to be closed and now is the time to do so. I urge the House of Representatives to approve the Senate bill.

Let me close by thanking all of the members of our Armed Forces. Whether they are currently serving overseas or at home, whether they will see combat this week or provide support from far away, all these brave men and women are making America very proud. This legislation recognizes their sacrifices. I urge my colleagues to support the bill and hope that Congress will send it to the President without delay.

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#### EXPRESSING GRATITUDE OF UNITED STATES TO NATIONS PARTICIPATING IN COALITION TO DISARM IRAQ

The PRESIDING OFFICER. Under the previous order, the measure is laid aside, and the Senate will proceed to the consideration of S. Con. Res. 30, which the clerk will report.

The senior assistant bill clerk read as follows:

A concurrent resolution (S. Con. Res. 30) expressing the sense of Congress to commend and express the gratitude of the United States to the nations participating with the United States in the Coalition to Disarm Iraq.

The PRESIDING OFFICER. There will now be 1 hour of debate equally divided between the chairman and ranking member of the Foreign Relations Committee.

The Senator from Indiana.

Mr. LUGAR. Mr. President, I yield myself such time as I may require on this initial statement.

I ask unanimous consent that Senators WARNER and ALLEN be added as cosponsors of S. Con. Res. 30.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LUGAR. I rise in support of this resolution thanking those nations participating with the United States in the "Coalition to Disarm Iraq." I am pleased that this resolution enjoys the strong support of the ranking member of the Committee on Foreign Relations, the Senator from Delaware, and the leadership on both sides of the aisle.

Our resolution cites the important diplomatic initiatives originally undertaken by our allies in Europe in support of U.S. resolve to enforce U.N. Security Council Resolution 1441. On January 30, 2003, the Prime Ministers of Denmark, Italy, Hungary, Poland, Portugal, and the United Kingdom, and the Presidents of the Czech Republic and the Spanish Government issued a declaration stating the "the Iraqi regime and its weapons of mass destruction represent a clear threat to world security." The declaration went on to say that "... our governments have a common responsibility to face this threat. . . ."

These European leaders were immediately joined by the Foreign Ministers of Albania, Bulgaria, Croatia, Estonia, Latvia, Lithuania, Macedonia, Romania, Slovakia, and Slovenia. In a declaration of February 5, 2003, the Foreign Minister stated in part: "the clear and present danger posed by Saddam Hussein's regime requires a united response from the community of democracies. We call upon the United Nations Security Council to take the necessary and appropriate action in response to Iraq's continuing threat to international peace and security."

This is not the first time the Senate has commended the important contributions made by the leaders and Foreign Ministers of these countries, but at a time when some question international support in Iraq, we thought it important to revisit their statements of support and reiterate our gratitude.

In addition to these statements of support, our resolution identifies additional nations that have expressed their support for coalition action in Iraq. Nations around the world are providing important diplomatic and strategic support in a number of ways, including expressions of political support, overflights and basing authorization, intelligence-sharing, and other important strategies contributions. This list includes long-standing U.S. allies and relatively new partners in the war on terrorism: large nations with strong militaries and small nations who share our view of the inherent threat posed by Iraq's weapons of mass destruction. In addition to the nations mentioned, international support grows each day. In an effort to acknowledge the contributions of each, I will list those nations who have made their contributions public to date: Afghanistan, Angola, Australia, Azerbaijan, Colombia, Costa Rica, Dominican Republic, El Salvador, Eritrea, Ethiopia, Georgia, Honduras, Iceland, Japan, Kuwait, Macedonia, Marshall Islands, Micronesia, Mongolia, The Netherlands, Nicaragua, Palau, Panama, The Philippines, Rwanda, Singapore, Solomon Islands, South Korea, Tonga, Turkey, Uganda, Ukraine, and Uzbekistan.

More specifically, our resolution expresses our Nation's sincere gratitude to Australia, Denmark, Poland, and

the United Kingdom, whose forces have joined with the United States in sending troops into harm's way. Each of these nations is making important contributions to coalition efforts to disarm Saddam Hussein's regime of its weapons of mass destruction. In addition, we thank the numerous other nations that are providing military and logistical support to operations in the region.

We also pay special tribute to the leaders of the United Kingdom, Australia, and Spain. Prime Minister Tony Blair, Prime Minister John Howard, and President of the Spanish Government, Jose Maria Aznar, have provided courageous leadership to efforts to disarm Iraq, and the Senate of the United States commends them for their efforts and expresses its thanks.

I welcome the opportunity to introduce this resolution of gratitude to our allies around the world who are supporting our efforts in Iraq in so many important ways. I am hopeful this resolution will receive the unanimous support of the Senate, to ensure a strong expression of appreciation and commendation of the important contributions by members of the international community who are making the "Coalition to Disarm Iraq" a success.

I yield the floor.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. BIDEN. Mr. President, I rise to join my colleague, the chairman of the committee, in support of S. Con. Res. 30, which commends and expresses the gratitude of the United States to the other nations participating with us in the Coalition to Disarm Iraq. The American people and this Congress stand with our Commander in Chief and behind our men and women in uniform. It is their responsibility, and the Commander in Chief's, to prosecute this war in Iraq, but it is our responsibility to give them the support they need and deserve.

There may be difficult days ahead, but I am confident of the extraordinary skill and ultimate success of our endeavor. As we gather here today, the sons and daughters of four countries—the United Kingdom, Australia, Poland, and Denmark—are fighting alongside our troops. Our purpose today is to thank them from the bottom of our hearts for the courage they are demonstrating. It is to tell their families and loved ones of our gratitude for their sacrifice and to express to their leaders our profound admiration for their determination to join other nations, including ours, in a common and just cause.

Several dozen nations are supporting this coalition in other ways—politically, diplomatically, and strategically. They, too, have our deep appreciation. The Senator from Indiana has read the names of those nations.

Let me say a word to the leaders and the people from friendly countries and allies who do not support our effort to disarm Saddam Hussein's regime. This

Senator and many others disagree profoundly with the choices they have made. But this Senator, at least, respects—equally profoundly—that that choice is the right of a sovereign nation to make, to differ with us.

I think it is time that we move beyond the finger-pointing and recriminations that have been flying across the Atlantic and around the world. We need one another. We will need one another in other endeavors. It is time to, again, heal the differences. We could not come together in war, but we are going to have to come together in peace.

This resolution expresses that hope. By its words, it "welcomes and encourages the active involvement of [the countries in this coalition], other nations, and key international organizations in the reconstruction and civil administration of Iraq after the conflict."

When this war ends—hopefully, that will be soon—we will face a tremendous responsibility and an equally important opportunity in terms of Iraq's future. Even as our thoughts and prayers are with our President, our troops, and our allies, we need to think about and act on that future now.

Why is this so important? I believe it is important because it is profoundly against the interests of the United States to be left the sole responsibility for Iraq. As my friend, and the friends of many here, Tom Friedman, has put it: We may have to rent this country for a time; but it is not our desire to own it.

There are three reasons for that:

First, it will cost tens of billions of dollars and take years to rebuild an Iraq that is secure, whole, free, and governed by its own people. We should not bear that burden or responsibility alone.

Second, an indefinite American military occupation of Iraq would fuel resentment throughout the Middle East, bolster al-Qaida's recruitment, and make Americans a target for malcontents everywhere. We need to make the peace in Iraq the world's responsibility, not just our own.

Third, failure to engage the U.N. and as many countries as possible in post-Saddam Iraq would miss an opportunity to repair the damage that has been done to the U.N., to our alliances, and international cooperation—all of which we will need to win the war against terrorism, to contend with North Korea and Iran's nuclear programs, to slow the spread of weapons of mass destruction, to deal with outbreaks of disease, and to contend with so many other threats that have no respect for borders.

I hope the administration will spare no effort in securing the sanction of the United Nations for everything that will have to be done to keep the peace in Iraq after the war, to provide humanitarian aid, to rebuild the country, and to help put Iraq back into the hands of its own people.

By gaining the U.N.'s approval, we would help political leaders around the world whose people oppose the war justify their participation—including financial participation—in building the peace. It has not been lost on any of our colleagues in the last several days of debate, nor upon our fellow Americans; it is dawning on them that in the last gulf war, we paid between 17 and 20 percent of the cost of the war. For this gulf war, we are lucky to pay the totality of the bill—if not 100 percent, very close to it. The meter is just beginning to run. The chairman of the committee and I have held hearings over the last 10 months on this issue. We don't have any firm number, but we have estimates that it is going to cost—after we win—anywhere from \$19 billion a year to numbers well in excess of that. It is in our interest—our direct interest—that other nations participate in making Iraq secure.

By gaining U.N. approval, as I said, we would help the political leaders around the world who know that is in their interest as well—whose people oppose the war—to justify their participation, including financial participation. And we would demonstrate a U.S. commitment to rebuild ties to the U.N., which will be important in our long-term security.

I personally think Kosovo provides a powerful precedent for such a course of action. In Kosovo, we chose not to pursue a use of force resolution at the U.N. that we knew Russia would veto. I was in this Chamber urging that we bypass the U.N. and go directly to a coalition of the willing—in this case, the EU and NATO—to gain support for what many of us here strongly believed was in the interest of the United States, the interest of Europe, and in the humanitarian interests of hundreds of thousands of people. We moved.

But even before the first bombs fell, we worked closely with the Security Council on an agreement to put the U.N. and other countries front and center in Kosovo for humanitarian aid and civil authority once the peace was made. As a result, we did not have to build the peace alone. Our motives were not questioned alone, and we did not bear the costs alone. Evidence the fact that we were carrying roughly 15 percent of the freight, 15 percent of the personnel, after Milosevic was defeated.

I know there is tension between those who see the efficiency of an American military occupation and those who seek the legitimacy of a U.N.-led effort.

I have made close to a dozen trips, during and after the war in Bosnia and Kosovo, to the Balkans. I can tell you, there is no U.N. organization, there is no multilateral organization, there is no organization in the world that can deliver with the speed and efficiency whatever is needed that equals that of the U.S. military; it doesn't exist—whether it is building a road, digging a well, or securing a neighborhood. But

the fact is, we have to find a place between that efficiency and the need for legitimacy.

In the immediate weeks after the war, our military will have to be in charge of the country, and long term, we will have to be in charge of the security side of the equation in the country. Longer term, our goal—working with our allies and the international community—must be to put Iraq back in the hands of the Iraqi people, and this, again, in order for it to have legitimacy and, in my view, the prospect of succeeding, will have to be viewed by the region and the rest of the world as having been and gotten the imprimatur of the international community. The last thing we need to do is look as though we are putting in a puppet government—which is not our intention—in Baghdad in order to serve our purposes. There will be no legitimacy, and it will commit us much longer and in a more costly way.

During this critical interim period, we must achieve a very difficult balance. On the one hand, we have to avoid prolonging American military occupation, and, of course, for as long as our troops are there, security must be their responsibility—U.S. responsibility, not the responsibility of the U.N. or any other organization. We also had a bite out of that apple in the Balkans, in Bosnia. It did not work. It was a mistake. We corrected that mistake in Kosovo. But it should not be their role long term to administer Iraq or to choose its future leaders.

We don't want the American military having to make political decisions day in and day out and being blamed for every grievance. That would fuel resentment and turn us from liberators into occupiers. We do not want the American military putting in place a new Iraqi government, in my view. It would be seen as a puppet and, I believe, with no legitimacy.

On the other hand, we must not leave too quickly or hand over power to the Iraqis who lack the ability, the authority, and the institutions to govern their country—and risk Iraq coming apart at the seams.

Again, this is a different circumstance in Iraq than it was in Bosnia and in Kosovo, but we had a piece of that in both those countries.

This is a difficult balance. I am not suggesting any absolute formula, but I am suggesting that, to the degree the American military commander is seen to be handpicking and/or putting in place a new Iraqi regime, a new Iraqi government, it will diminish its legitimacy. To the degree to which an American sergeant, lieutenant, or captain has to stand someplace in Kirkuk and tell a returning Kurd, who was expelled through ethnic cleansing 15 years ago, whether he can go into his home and expel the Arab Sunni living there, that is a problem for us. I do not want some American GI having to make that decision, although they are qualified to make it. They should not

have to be the ones to make each of those decisions.

Again, the handoff in the transition will be difficult, but as long as we move toward involving the international community without yielding any of our security interests, that is the way to go.

How would they deal, for example, as I said, with the Kurds, the Turkmen, and Arabs literally fighting over the oil-rich city of Kirkuk, trying to claim that city? How will they contend with uncooperative ethnic leaders bent on revenge instead of reconciliation?

We are the ones who will have to provide the military muscle for the coalition to interface between those groups, but we should have the rest of the world in on the deal and the responsibility. Instead, someone must be given the authority to resolve the incredibly complicated problems that will arise, and we should look to those experiences, as I said, in the Balkans, some of it good, some of it not so good, and draw from that experience.

We should empower an international civil servant to be the country's high commissioner or representative at some point as this transition goes forward. He or she should be backed up by an international civilian administration that empowers Iraqis, by a credible international security force with American forces at its core, American forces in the lead.

God willing, this war will continue to go well. Casualties on all sides, God willing, will be few, and, God willing, a victory will be sooner than later. And working with the international community, God willing, we will put Iraq on the path to a democratic society.

Even if we succeed in these difficult endeavors, we should not expect Iraq's promise that will come from this new government to automatically trigger progress throughout the region. Indeed, we will not truly win the peace unless we adopt and pursue a broader strategy for the Middle East. I believe the President has recognized that by underscoring and endorsing the road map between the Israelis and the Palestinians. Now we must follow through and show a consistent commitment to its implementation.

Finding a solution to this problem would exponentially increase our ability to promote and support democracy and democratic reform throughout the region. We must do that for the sake of its people and for the safety of our own. For when there are no democratic outlets, dissent moves underground, it turns into resentment, and it is ventilated by extremism and even terrorism. So we must make it clear to our friends in that region that their future and their future with us requires—requires—a move toward democratization.

If we listen to the voices of Arabs themselves, if we heed the wisdom of the U.N.'s Arab development report that ties progress to empowering women, reforming economies, and expanding political participation, we can

and will help infuse a sense of hope in a region that lacks hope.

Mr. President, by refusing to disarm, a defiant Saddam has made the fateful choice between war and peace. This is not an exercise of a doctrine of preemption. This is an exercise of enforcing a peace agreement. This is an enforcement action, enforcing an agreement a defeated president made in the early nineties to the whole world at the United Nations saying: If you let me remain in power, I commit to keep the following conditions to this peace agreement. That is what this was.

If this had been 1919, we would have been in Versailles having to sign an agreement. It was 1991, and it was at a time when the United Nations was available to us.

He made this choice. He made the choice between war and peace. Let us make sure that in winning the war, we also win the peace.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. LUGAR. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LUGAR. Mr. President, I ask unanimous consent that Senator McCain be added as a cosponsor to this legislation.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LUGAR. Mr. President, how much time remains on our side?

The PRESIDING OFFICER. The chairman has 23½ minutes remaining, and the ranking member has 12½ minutes remaining.

Mr. LUGAR. I thank the Chair.

Mr. President, as the distinguished Senator from Delaware has pointed out, the resolution addresses very specifically the future, and I cite language from the resolution we are considering. Clause 5 says:

(5) welcomes and encourages the active involvement and participation of these countries—

And those are the countries we have listed in the resolution—

other nations, and key international organizations in the reconstruction and administration of Iraq after the current conflict in Iraq;

That is an important clause. This is a resolution of commendation, of affirmation. This is our expression, as the U.S. Senate, of thanks, and we are very specific about the nature of contributions many nations have made, and their leaders specifically.

It is our intent to be inclusive deliberately and to indicate that we welcome the very broadest participation in the work to disarm Iraq of weapons of mass destruction.

Having said that, we also welcome their thoughts, their contributions, their revenues, their physical support

as we think of the postwar situation. That is a very important set of situations, as a matter of fact.

I appreciate the good counsel of my colleague from Delaware when he talks not only about the inclusiveness and the need for participation along with us to share both the opportunities and the burdens but, likewise, the fact this will not happen by chance; this is going to require active American diplomacy.

I commend the President, the Secretary of State, the Secretary of Defense, Dr. Rice, and others who have been visibly active in this role. But this is a role in which we can assist as a body in commending the nations today and through all of the contacts any of us may have with these nations to indicate ways in which they can be helpful and reasons they should be helpful.

The distinguished Senator from Delaware, as chairman of the Foreign Relations Committee last year, commenced hearings which he has cited today on the post-war Iraq situation. We could not have predicted last summer or last fall precisely in the circumstances, but at some point it was apparent to many of us that it would be important for those weapons of mass destruction to be found and to be destroyed. Our prayer then was that the coalition of nations in the United Nations, working through the Security Council or other groups, might, in fact, be persuasive; that declarations of the weapons would be made and that international authorities that could work with us in verifying their destruction. We are still in that quest. The large coalition we have talked about today is determined, in fact, to find the weapons and to destroy them, to rid the world of the problems of proliferation that could endanger any of the nations we are citing today, and others who have not chosen to join with us as yet.

Our resolution is not one of censure or condemnation. We are not about the job of finger-pointing and asking why or why not. We are affirmative. We are saying affirmatively, these nations have taken a stand, and we hope they will take a larger stand because there will be much work to do. We hope there will be more joining with us in an inclusive move.

As the Senator from Delaware has spoken, and I concur with him, we would include in that, as our resolution does, international organizations, our NATO allies, the United Nations, others who are very important for the future of the world in many sectors quite apart from the one we are discussing today.

Having said that, it is important that we all understand that we are going to have to stay the course with regard to operations in Iraq, both with regard to the military situation, the disarmament situation, and the reconstruction situation. That will not be easy. The expense of that, regardless of the estimates—and many learned people throughout this country and through-

out various organizations have been addressing this issue, our own government has been addressing the issue because it will be soon upon us, but the necessity of staying the course is absolutely imperative not only with regard to our credibility as a nation and the welfare of the people in this country and the people of Iraq and others who are with us, but with regard to the surrounding neighborhood and everybody who may be impacted by the military action presently.

The great fear of many nations, either expressed or unexpressed, is that without extraordinary leadership and statesmanship, there will be chaos in Iraq in the postwar situation. There are many historical reasons for that which most of us have reviewed in the course of discussing Iraq.

The whole origin of current Iraq, the repression of the Kurds which did keep the peace, albeit in a very cruel and harmful way to the people who were involved in the country, and frequently with enormous loss of life to the neighbors, as Iraq and the Saddam regime invaded other countries, used weapons of mass destruction to kill hundreds of thousands of people outside of Iraq, quite apart from those he repressed within the country. This is the history of a situation that is not on the face of itself correcting, or that of a unified spirit, or with lots of basis for democratic institutions and the ways in which people might find their way automatically.

I commend the Senator from Delaware for pointing out that it is not our purpose—and we point that out in what we are saying today—to be governors of Iraq. The whole idea is Iraq for the Iraqis, for people who come forward to take leadership swiftly and surely, but with the right instincts with regard to human rights, freedom of expression, and a respect for other nations around them, and with all of the pursuits that we think are important to express up front. This is one of the basic reasons nations have joined with us, and we commend them as they commend us. This is a coalition of the willing with regard to disarmament, but it is a coalition of countries that are striving toward some common ideals as to how people should live and how they should treat each other.

We have a very large job, and I make that point now because some have charged that the future has been muted, that there is an impression that somehow or another the war will happen, hopefully will be over swiftly and surely, the disarmament will occur, and some Americans, quite apart from the coalition of the willing we have listed, may have the impression that we are going to leave. In fact, many Americans, unless we have an up front debate, may very well favor that position and say this is a dangerous part of the world.

Granted, the Iraqis have lots of problems. We are all for them working it out and doing the best they can. This is

likely to lead to the chaos that is generally feared.

Nations, not altogether cynically, advocated the continuation of the current regime because they said it would create stability. Some nations were prepared to accept tyranny because at least it brings stability. There are not going to be changes of boundaries, changes of government, people coming and going with strange doctrines. Or, from our standpoint, having watched a failed state in Afghanistan prior to the time that al-Qaida was utilizing camps, utilizing organization and finance, using that failed state as an incubator, attacked America, Iraq is a much larger country. A failed state there is conceivably an incubator for even more harm, whether it be al-Qaida or any number of other groups, some national, some unknown to us, who find sustenance, who find the possibility for proliferation of dangerous weapons and perhaps in due course weapons of mass destruction.

To allow chaos to occur would be a monumental foreign policy and security policy failure by the United States. That is why we need to be forward looking, affirmative, inclusive, signing up more partners, commending those who come as they come.

I have heard some say, the contributions of some of the countries that are listed in our resolution are very modest. In some cases, they have barely said: We are for you. We think you are on the right track. We want to identify with the United States.

They say: Where is the beef? Where are troops? Where is money? Where are supplies? Those are legitimate questions. I would simply respond for each of the nations that we list today. They have made a declaration that could be fateful with regard to those who have authority in those countries. The leaders of those countries must answer to their parliaments, to their people, to others in the press and those who play some role in public opinion. This was not a casual association or declaration. Nor will it be after the war is over, and the responsibility for Iraq comes front and center for all of us.

By "all of us," I mean the countries we now have gathered together in the commendation and those, prayerfully, that will join us. That, hopefully, at some point will include all the nations of the United Nations and of NATO. It will include those that may not be with us as of this moment.

I will take at least a minute of this debate to commend our colleague, Daniel Patrick Moynihan, simply because he was a person, in my own experience as a young person, as mayor of Indianapolis going with him to Brussels when he was a counselor to President Nixon and representing this country in a group called the Challenges for a Modern Society, as we talked about the problems of urbanization in our NATO countries, the problems of the environment, the problems of jobs for people. With Daniel Patrick Moynihan at my

side, I invited the mayors of all the countries of the world to come to my city of Indianapolis in 1971, and he came.

He gave a great speech about international relations, what NATO could do. He gave it at a time that he was on the threshold, as it turned out, of going into a diplomacy as our Ambassador to India and then to the United Nations.

I remember visiting with him when he was our Ambassador. It was a year in which both of us were considering candidacies for the Senate, which, in fact, occurred in the year of 1976, successfully, for both of us. We came to this body together and served for 24 years.

Throughout that period of time, his counsel, I am sure if he were on the floor today speaking on some issue, would have been to be inclusive, to be hardheaded, to understand the facts, to understand the history, the traditions, the difficulties, sometimes the cynicism and the remorse, but also the triumphs that can come with successful diplomacy and successful international relations. Those were missions he undertook gladly on behalf of our country and finally in service with the Senate.

I mention that spirit today because I think it is appropriate. This is an important resolution. I appreciate the decision of the leadership to take it up now before this weekend, before any more time passes, even this sense of appreciation and mission and what is to follow, it seems to me, is critically important for all Americans, both to understand and then to participate in the debate which we surely will have.

I ask unanimous consent Senator HAGEL be added as a cosponsor to this resolution.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LUGAR. I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. LUGAR. I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LUGAR. I yield such time to the Senator from Virginia as he desires.

Mr. WARNER. I thank my distinguished colleague and longtime friend. This is a very important step that the Chamber is about to undertake with this vote. I anticipate it will be a vote of resounding support for this initiative and this resolution. It sends a signal far beyond the shores of our Nation.

I also wish to say a word about the distinguished chairman of the Foreign Relations Committee. We have served in this Chamber together, for me a quarter of a century, for 25 years. I have known committee chairmen on both sides of the aisle and we take great pride, the entire Senate, in this magnificently trained individual. He

has trained almost all his life to take on these responsibilities.

He is too modest to talk about it, but we often reminisce about our somewhat modest participation in the U.S. Navy many years ago when he was the foreign policy adviser to one of the more distinguished chiefs of naval operations in contemporary naval history. At a very young age he began to assume the mantle of responsibilities of foreign affairs. We are fortunate to have him at the helm, together with his distinguished colleague, the Senator from Delaware, Mr. BIDEN, who likewise has spent much of his life in the field of foreign affairs. These two fine leaders bring to this Chamber this important piece of legislation which has my strong support.

But, as it relates to this coalition, our thoughts and our hearts and our minds go out to the families who have lost their soldier, sailor, airman, marine in this conflict, and those who have suffered the brunt of battle and now bear the scars of conflict.

We owe a great debt to these men and women who so proudly wear the uniform of our country, and who are willing to take the risks. I mentioned earlier today, if you look at the 290 million citizens privileged to live in this great Nation, the United States of America, less than one-half of 1 percent are currently wearing the uniform and assuming the risks as their forebears did, over the 200-plus years of this great Republic. Indeed, we owe them a tremendous, great, gratitude.

This unified support is one that our President, a distinguished Commander in Chief throughout this conflict, has worked so hard to put together. This resolution recognizes in many ways the efforts of our President and the Secretary of State, to some extent the Secretary of Defense, and others to put it together.

The coalition is currently engaged in very hard and dangerous work, to eliminate the weapons of mass destruction from the hands of a proven despot, and to give a measure of freedom and democracy to the long-suffering people of Iraq. Some 47 nations have publicly declared support. I do not doubt there are others in the silence of their councils that are likewise very sympathetic and are constructively engaged in this effort. Each member of the coalition that we cite here today has demonstrated they will face the threat and take the risk as relates to their individual contributions. Certainly, the forces of Great Britain, again under the courageous leadership of Prime Minister Tony Blair, together with the Australians, Danish commandos, the Czech and Slovak units, and countless others are providing the forces necessary to bring about the goals I have just mentioned.

Every contribution, no matter how large or small, has its value. Not only its value, but it is part of the overall matrix to enable the accomplishment of these goals. Even though small in



proportion, that small participation is essential to the overall success.

I hope this coalition will grow in numbers in due course, because the importance is vital to a better understanding, not only here at home but across the world, as to the noble goals this coalition has undertaken.

I thank my colleagues who are managing this bill. I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. FRIST. Mr. President, I ask unanimous consent the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. Mr. President, I will speak using leader time.

The PRESIDING OFFICER. The leader has that right.

Mr. FRIST. Mr. President, last Thursday the Senate paid tribute to the military personnel and civilians of the United States who are currently engaged in Operation Iraqi Freedom. Today, the Senate likewise pays tribute to the member states of the "Coalition to Disarm Iraq" that are supporting or serving in operations against Saddam Hussein's regime.

S. Con. Res. 30 reflects our understanding that to join with us in this endeavor places a political, military and financial burden on our partners. But shared by many, the burden is lighter.

In particular, as we in the United States comfort our own who have suffered injury or the death of a family member in this conflict, our prayers are with those in other countries who likewise have family members separated from their loved ones and, in some cases, who have borne the burden of the ultimate sacrifice.

Since the campaign to disarm Iraq began several months ago, literally dozens of nations have provided diplomatic, military, logistical, and strategic support, to accomplish our shared objective, the disarmament of Iraq.

We are especially grateful to Australia, Denmark and Poland, whose military forces have joined American and British forces on the battlefield to disarm and liberate Iraq. We have a long friendship with the Australian, Danish and Polish people. Your governments' willingness to stand with us now will long be remembered.

Finally, I salute the political courage and vision of leaders such as Prime Minister John Howard of Australia and President Jose Maria Aznar of Spain. In their conduct they give us the very definition of leadership.

When the people of Iraq are free from the repressive dictatorship that they have lived under for decades, I have no doubt that they will thank the coalition states, and especially those who risked, and sacrificed, their lives to help them attain the freedom to which they are entitled.

I yield the floor.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. BIDEN. How much time remains?

The PRESIDING OFFICER. The Senator from Delaware has 5½ minutes remaining.

Mr. BYRD. Mr. President, last week, the Senate passed a resolution, by unanimous vote, that expressed the sense of the Senate in commending our troops who are now fighting the war against Iraq. At that time, I expressed my reservations about extraneous clauses in the resolution that implied that Congress acted properly in authorizing the President to begin this war.

Soon the Senate will vote on a resolution to commend those nations that are in support of U.S.-led efforts to disarm Saddam Hussein and end his regime. Now that war has begun, the United States needs to act with the greatest amount of international support. The countries that are supporting our efforts deserve our gratitude, even though I believe more could have been done to build a more robust coalition which would more equally share the burdens of war in Iraq.

But this resolution, like its predecessor, not only refers to the thanks that we wish to send to our friends and allies. The resolution also contains eight whereas clauses, some of which speak to United Nations Security Council Resolution 1441. After reading these clauses, it seems to me that the resolution, intentionally or not, implies that the President of the United States acted properly in initiating a war against Iraq based upon the authority of Resolution 1441. I disagree with that conclusion.

The resolution contains two whereas clauses that describe joint statements issued by several nations on January 30, 2003, and February 5, 2003. A reading of these joint statements can be interpreted to argue that Resolution 1441 was a sufficient basis from which to launch a war on Iraq. I do not agree that the United Nations authorized the use of force against Iraq. The U.N. Secretary General seems to share my view on this point.

The Senate should give its thanks to those countries that give their support to our troops in the field. I hope that the United States will work with these countries to address the long-term reconstruction needs of Iraq. I hope that the administration will begin to repair our ties with our other allies that did not share our view of the need to use force in Iraq. But I do not believe that it is proper to give a one-sided view of the diplomacy that brought us to this point in the context of thanking our friends.

#### S. CON. RES. 30 AND S. 351, THE ARMED FORCES TAX FAIRNESS ACT

Mr. BURNS. Mr. President, I rise today to join my colleagues in support of S. Con. Res. 30 and S. 351, The Armed Forces Tax Fairness Act.

I am pleased to see so many Americans and communities coming together, in support of our troops. Here in our nation's capitol, we think about our troops everyday. We know how hard they all are fighting for our freedoms and for the freedoms of the Iraqi people. We thank them for what they are doing and want them to know our thoughts and prayers are with them and their families.

My colleagues in Congress and I have the opportunity to lighten the burden service members often encounter while deployed, or upon their return home, with The Armed Forces Tax Fairness Act of 2003. This act would allow the American men and women serving our country at home and abroad a small, well-deserved thank you in the form of tax benefits and relief.

This reward for those who defend our freedom would help to ensure that the men and women who put themselves in harms way when America calls have peace of mind when it comes to things many take for granted, like filing tax returns or collecting travel reimbursement. The provisions of this act will save military families nearly \$500 million in taxes over the next ten years. They deserve nothing less.

Thousands of activated military, National Guard, Reservists, and their families in my home state of Montana will directly benefit from this act, and the benefit to members of our armed services on a national scale is immeasurable. It is important that we continue to support our soldiers in any way we can, recognizing the sacrifice they make for the security of our great Nation.

We have the best fighting force in the world. I remain certain that our troops will succeed in their efforts to disarm Saddam Hussein and free the Iraqi people. I am confident in our military and know that this effort will be accomplished as soon as possible so that all our troops can safely return home to their families.

Mr. DASCHLE. Mr. President, today the Senate is expressing its gratitude to the nations of the world that support the U.S. determination to remove Saddam Hussein from power and eliminate his regime's weapons of mass destruction. I wholeheartedly endorse this resolution and the message it sends to the world about so many nations' view of Saddam Hussein's regime and about the resolve and bravery of the men and women who have stepped in harm's way to remove the threat he poses to international peace and basic human decency.

According to press reports, thousands of additional United States troops have entered Iraq over the last day or so. At the same time, tens of thousands of their comrades continue their relentless and courageous march to Baghdad, making all Americans proud as they battle extreme conditions and irregular—even illegal—tactics by the enemy. Each day, our admiration of these troops and their performance grows.

Unfortunately, as well as our troops have performed, much more fighting apparently lies ahead. Earlier this week, Secretary Rumsfeld declared that we are closer to the beginning than the end of this conflict. And press accounts indicate many in the military believe the conditions in which they will be fighting could get even more difficult.

Administration reports suggest that the closer our troops get to Baghdad, the greater the risk that Iraq will resort to chemical or biological weapons. Apparently, concern is growing within the administration that desperation could cause Saddam's sympathizers to resort to the use of poison gas to defend their despicable leader and his repressive regime.

I recently received a demonstration of what our troops must do to survive and continue to carry out their mission in an environment contaminated with toxic agents. While these briefers expressed confidence our soldiers in Iraq have both the necessary equipment and training to deal with a chemical attack, I pray the 250,000 American troops in the gulf—and the British, Australian, and Polish ground troops fighting alongside them—will not have to make use of that training. But the very fact that our troops are equipped and trained to deal with this possibility demonstrates that the risk of a chemical attack is very real.

All the soldiers in the coalition as well as their governments deserve our heartfelt appreciation for their willingness for to join us in this important cause. We owe them each an enormous debt of gratitude.

Senators LUGAR and BIDEN were right to want to thank those countries who through their words or deeds have expressed support for our effort in Iraq. As I have said on a number of occasions, international support of our effort in Iraq is critical to share the costs and risks of both the fighting as well as the postwar reconstruction.

According to information provided by the administration, three other countries—Great Britain, Australia and Poland—have contributed ground forces to fight alongside the U.S. troops in the region. While we are grateful for the willingness of any country to stand with us, we are particularly grateful to these three countries that have deployed their young people to stand and fight with our troops.

While it may be too late for other countries to provide ground forces to assist us in the fighting, it is not too late for many others to back their words up with tangible help for what comes after the fighting ends. Administration officials indicate they are pressing to develop additional support as this conflict unfolds. That is the right thing to do, and I strongly encourage and support those efforts.

We will want the concrete assistance of our friends and allies as the military effort continues and as we prepare for rebuilding a post-Saddam Iraq. To that

end, this resolution calls on these and other countries as well as key international organizations to support the reconstruction and administration of a post-Saddam Iraq.

In closing, Mr. President, allow me to express my debt of gratitude to the families of the troops carrying out this effort in the Persian Gulf. Yesterday afternoon, on this floor, Senator TIM JOHNSON, whose son Brooks is currently serving in Iraq with the Third Brigade of the 101st Airborne, talked about the intense emotions the families of our troops and our allies are going through. They never know whether the next bit of breaking news will include something about their sons or daughters, mothers or fathers. We owe profound gratitude to them as well.

I yield the floor.

Mr. BIDEN. Mr. President, I am prepared to yield back the remainder of our time on the resolution.

Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The question is on adoption of the concurrent resolution.

The clerk will call the roll.

The bill clerk called the roll.

Mr. REID. I announce that the Senator from Massachusetts (Mr. KERRY), the Senator from Connecticut (Mr. LIEBERMAN), and the Senator from Georgia (Mr. MILLER) are necessarily absent.

I further announce that, if present and voting, the Senator from Massachusetts (Mr. KERRY) would vote "Aye".

The PRESIDING OFFICER (Mr. ENSIGN). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 97, nays 0, as follows:

[Rollcall Vote No. 109 Leg.]

YEAS—97

Akaka	Dayton	Lautenberg
Alexander	DeWine	Leahy
Allard	Dodd	Levin
Allen	Dole	Lincoln
Baucus	Domenici	Lott
Bayh	Dorgan	Lugar
Bennett	Durbin	McCain
Biden	Edwards	McConnell
Bingaman	Ensign	Mikulski
Bond	Enzi	Murray
Boxer	Feingold	Murkowski
Breaux	Feinstein	Nelson (FL)
Brownback	Fitzgerald	Nelson (NE)
Bunning	Frist	Nickles
Burns	Graham (FL)	Pryor
Byrd	Graham (SC)	Reed
Campbell	Grassley	Reid
Cantwell	Gregg	Roberts
Carper	Hagel	Rockefeller
Chafee	Harkin	Santorum
Chambliss	Hatch	Sarbanes
Clinton	Hollings	Schumer
Cochran	Hutchison	Sessions
Coleman	Inhofe	Shelby
Collins	Inouye	Smith
Conrad	Jeffords	Snowe
Cornyn	Johnson	Specter
Corzine	Kennedy	Stabenow
Craig	Kohl	Stevens
Crapo	Kyl	
Daschle	Landrieu	

Sununu	Thomas	Warner
Talent	Voinovich	Wyden

NOT VOTING—3

Kerry	Lieberman	Miller
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The concurrent resolution (S. Con. Res. 30) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. CON. RES. 30

Whereas on September 12, 2002, the President of the United States, appearing at the United Nations, called on that institution and its member states to meet their responsibility to disarm Iraq;

Whereas on November 8, 2002, the United Nations Security Council approved Security Council Resolution 1441 under chapter VII of the United Nations Charter by a vote of 15–0, giving Iraq a final opportunity to comply with its disarmament obligations;

Whereas on January 30, 2003, the Prime Ministers of Denmark, Hungary, Italy, Poland, Portugal, and the United Kingdom, and the Presidents of the Czech Republic and the Spanish Government, issued a declaration regarding Security Council Resolution 1441, wherein they stated that "[t]he transatlantic relationship must not become a casualty of the current Iraqi regime's persistent attempts to threaten world security . . . The Iraqi regime and its weapons of mass destruction represent a clear threat to world security. This danger has been explicitly recognized by the United Nations. All of us are bound by Security Council Resolution 1441, which was adopted unanimously.";

Whereas the January 30, 2003, declaration continued to state that "Resolution 1441 is Saddam Hussein's last chance to disarm using peaceful means. The opportunity to avoid greater confrontation rests with him . . . Our governments have a common responsibility to face this threat . . . [T]he Security Council must maintain its credibility by ensuring full compliance with its resolutions. We cannot allow a dictator to systematically violate those resolutions. If they are not complied with, the Security Council will lose its credibility and world peace will suffer as a result.";

Whereas on February 5, 2003, the Foreign Ministers of Albania, Bulgaria, Croatia, Estonia, Latvia, Lithuania, Macedonia, Romania, Slovakia, and Slovenia issued a declaration regarding Security Council Resolution 1441, stating that "the United States [has] presented compelling evidence to the United Nations Security Council detailing Iraq's weapons of mass destruction programs, its active efforts to deceive United Nations inspectors, and its links to international terrorism . . . The transatlantic community, of which we are a part, must stand together to face the threat posed by the nexus of terrorism and dictators with weapons of mass destruction.";

Whereas the February 5, 2003, declaration continued to state that "it has now become clear that Iraq is in material breach of United Nations Security Council resolutions, including United Nations Resolution 1441 . . . The clear and present danger posed by Saddam Hussein's regime requires a united response from the community of democracies. We call upon the United Nations Security Council to take the necessary and appropriate action in response to Iraq's continuing threat to international peace and security.";

Whereas many of the supporters of the January 30, 2003, and February 5, 2003, declarations have provided important support to the United States in addition to their political declarations; and

Whereas in addition to the supporters of the January 30, 2003, and February 5, 2003,

declarations, important diplomatic and strategic support to the United States-led Coalition to Disarm Iraq have been provided by such nations as Afghanistan, Angola, Australia, Azerbaijan, Colombia, Costa Rica, the Dominican Republic, El Salvador, Eritrea, Ethiopia, Georgia, Honduras, Iceland, Japan, Kuwait, Macedonia, the Marshall Islands, Micronesia, Mongolia, the Netherlands, Nicaragua, Palau, Panama, the Philippines, Rwanda, Singapore, the Solomon Islands, South Korea, Tonga, Turkey, Uganda, Ukraine and Uzbekistan: Now, therefore, be it

*Resolved by the Senate (the House of Representatives concurring), That Congress—*

(1) commends and expresses the gratitude of the United States to the nations participating in and contributing to the Coalition to Disarm Iraq, including—

(A) the supporters of the January 30, 2003, declaration issued by the Prime Ministers of Denmark, Hungary, Italy, Poland, Portugal, and the United Kingdom, and the Presidents of the Czech Republic and the Spanish Government;

(B) the supporters of the February 5, 2003, declaration issued by the Foreign Ministers of Albania, Bulgaria, Croatia, Estonia, Latvia, Lithuania, Macedonia, Romania, Slovakia, and Slovenia; and

(C) other allies of the United States who are participating in or contributing to the Coalition;

(2) expresses sincere gratitude to Australia, Denmark, Poland, and the United Kingdom, whose military forces have joined United States Armed Forces to disarm and liberate Iraq;

(3) expresses sincere gratitude to the Prime Minister of the United Kingdom, Tony Blair, the Prime Minister of Australia, John Howard, and the President of the Spanish Government, Jose Maria Aznar, for their courageous support and strong commitment to the Coalition to Disarm Iraq;

(4) expresses sincere gratitude to other allied nations, including nations in the Persian Gulf region, for their military support, logistical support, and other assistance in the current campaign against the regime of Saddam Hussein in Iraq;

(5) welcomes and encourages the active involvement and participation of these countries, other nations, and key international organizations in the reconstruction and administration of Iraq after the current conflict in Iraq; and

(6) commends and expresses the gratitude of the United States to the military personnel and civilians of the member states of the Coalition to Disarm Iraq who are serving in operations against the regime of Saddam Hussein in Iraq, and to the family members of such personnel and civilians who have borne the burden of sacrifice and separation from their loved ones during the current conflict in Iraq.

Mr. LUGAR. Mr. President, I move to reconsider the vote.

Mr. MCCONNELL. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the subsequent vote be 10 minutes and, at the end of the vote, Senator SCHUMER be recognized.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### ARMED FORCES TAX FAIRNESS ACT OF 2003—Continued

The PRESIDING OFFICER. The Senator from Iowa is recognized.

Mr. GRASSLEY. Mr. President, we all have an opportunity today to show support for our men and women in uniform in faraway places such as Iraq.

The bill before us is the Armed Services Tax Fairness Act. It is a bipartisan product. The bill represents the Senate's position pretty much as it was last year when this bill was brought up in the Senate. The revenue loss of the military tax relief package is offset with a crackdown on tax-motivated expatriates. I ask my colleagues to please show their support for our troops and support the Armed Forces Tax Fairness Act.

I yield the floor.

The PRESIDING OFFICER. Who yields time?

The Senator from Montana.

Mr. BAUCUS. Mr. President, this is a time to honor our men and women fighting for us overseas. I am here honoring PFC Stryder Stoutenburg from Missoula, MT, who died in the current conflict. Each of my colleagues knows personnel who have died in Iraq. We honor them. We grieve for their families. We are working hard to give the best benefits we can for them.

This bill is not going to heal wounds. It is not going to bring people back. It is not going to bring our loved ones back home right away. It is a small token of something we can do in honor of the men and women, mothers and fathers, brothers and sisters who are fighting for America.

I strongly urge us to give a resounding vote in favor of the men and women, this small token, to help them. It shows we care. I urge a very strong vote.

Mr. GRASSLEY. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The bill having been read the third time, the question is, Shall the bill, as amended, pass? The clerk will call the roll.

The legislative clerk called the roll.

Mr. REID. I announce that the Senator from Massachusetts (Mr. KERRY), the Senator from Connecticut (Mr. LIEBERMAN), and the Senator from Georgia (Mr. MILLER), are necessarily absent.

I further announce that, if present and voting, the Senator from Massachusetts (Mr. KERRY) would vote "aye."

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 97, nays 0, as follows:

[Rollcall Vote No. 110 Leg.]

YEAS—97

Akaka	Biden	Burns
Alexander	Bingaman	Byrd
Allard	Bond	Campbell
Allen	Boxer	Cantwell
Baucus	Breaux	Carper
Bayh	Brownback	Chafee
Bennett	Bunning	Chambliss

Clinton	Grassley	Nelson (FL)
Cochran	Gregg	Nelson (NE)
Coleman	Hagel	Nickles
Collins	Harkin	Pryor
Conrad	Hatch	Reed
Cornyn	Hollings	Reid
Corzine	Hutchison	Roberts
Craig	Inhofe	Rockefeller
Crapo	Inouye	Santorum
Daschle	Jeffords	Sarbanes
Dayton	Johnson	Schumer
DeWine	Kennedy	Sessions
Dodd	Kohl	Shelby
Dole	Kyl	Smith
Domenici	Landrieu	Snowe
Dorgan	Lautenberg	Specter
Durbin	Leahy	Stabenow
Edwards	Levin	Stevens
Ensign	Lincoln	Sununu
Enzi	Lott	Talent
Feingold	Lugar	Thomas
Feinstein	McCain	Voinovich
Fitzgerald	McConnell	Warner
Frist	Mikulski	Wyden
Graham (FL)	Murkowski	
Graham (SC)	Murray	

NOT VOTING—3

Kerry Lieberman Miller

The bill (H.R. 1307), as amended, was passed, as follows:

*Resolved*, That the bill from the House of Representatives (H.R. 1307) entitled "An Act to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services in determining the exclusion of gain from the sale of a principal residence and to restore the tax exempt status of death gratuity payments to members of the uniformed services, and for other purposes," do pass with the following amendment:

Strike out all after the enacting clause and insert:

#### SECTION 1. SHORT TITLE; ETC.

(a) *SHORT TITLE*.—This Act may be cited as the "Armed Forces Tax Fairness Act of 2003".

(b) *AMENDMENT OF 1986 CODE*.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) *TABLE OF CONTENTS*.—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

#### TITLE I—IMPROVING TAX EQUITY FOR MILITARY PERSONNEL

Sec. 101. Exclusion of gain from sale of a principal residence by a member of the uniformed services or the Foreign Service.

Sec. 102. Exclusion from gross income of certain death gratuity payments.

Sec. 103. Exclusion for amounts received under Department of Defense Homeowners Assistance Program.

Sec. 104. Expansion of combat zone filing rules to contingency operations.

Sec. 105. Modification of membership requirement for exemption from tax for certain veterans' organizations.

Sec. 106. Clarification of treatment of certain dependent care assistance programs.

Sec. 107. Clarification relating to exception from additional tax on certain distributions from qualified tuition programs, etc. on account of attendance at military academy.

Sec. 108. Suspension of tax-exempt status of terrorist organizations.

Sec. 109. Above-the-line deduction for overnight travel expenses of National Guard and Reserve members.

Sec. 110. Tax relief and assistance for families of Space Shuttle Columbia heroes.

#### TITLE II—OTHER PROVISIONS

Sec. 201. Extension of IRS user fees.

Sec. 202. Partial payment of tax liability in installment agreements.

Sec. 203. Revision of tax rules on expatriation.

# **TITLE I—IMPROVING TAX EQUITY FOR MILITARY PERSONNEL**

## **SEC. 101. EXCLUSION OF GAIN FROM SALE OF A PRINCIPAL RESIDENCE BY A MEMBER OF THE UNIFORMED SERVICES OR THE FOREIGN SERVICE.**

(a) IN GENERAL.—Subsection (d) of section 121 (relating to exclusion of gain from sale of principal residence) is amended by redesignating paragraph (9) as paragraph (10) and by inserting after paragraph (8) the following new paragraph:

“(9) MEMBERS OF UNIFORMED SERVICES AND FOREIGN SERVICE.—

“(A) IN GENERAL.—At the election of an individual with respect to a property, the running of the 5-year period described in subsections (a) and (c)(1)(B) and paragraph (7) of this subsection with respect to such property shall be suspended during any period that such individual or such individual's spouse is serving on qualified official extended duty as a member of the uniformed services or of the Foreign Service of the United States.

“(B) MAXIMUM PERIOD OF SUSPENSION.—The 5-year period described in subsection (a) shall not be extended more than 10 years by reason of subparagraph (A).

“(C) QUALIFIED OFFICIAL EXTENDED DUTY.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘qualified official extended duty’ means any extended duty while serving at a duty station which is at least 50 miles from such property or while residing under Government orders in Government quarters.

“(ii) UNIFORMED SERVICES.—The term ‘uniformed services’ has the meaning given such term by section 101(a)(5) of title 10, United States Code, as in effect on the date of the enactment of this paragraph.

“(iii) FOREIGN SERVICE OF THE UNITED STATES.—The term ‘member of the Foreign Service of the United States’ has the meaning given the term ‘member of the Service’ by paragraph (1), (2), (3), (4), or (5) of section 103 of the Foreign Service Act of 1980, as in effect on the date of the enactment of this paragraph.

“(iv) EXTENDED DUTY.—The term ‘extended duty’ means any period of active duty pursuant to a call or order to such duty for a period in excess of 90 days or for an indefinite period.

“(D) SPECIAL RULES RELATING TO ELECTION.—

“(i) ELECTION LIMITED TO 1 PROPERTY AT A TIME.—An election under subparagraph (A) with respect to any property may not be made if such an election is in effect with respect to any other property.

“(ii) REVOCATION OF ELECTION.—An election under subparagraph (A) may be revoked at any time.”

(b) EFFECTIVE DATE; SPECIAL RULE.—

(1) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendments made by section 312 of the Taxpayer Relief Act of 1997.

(2) WAIVER OF LIMITATIONS.—If refund or credit of any overpayment of tax resulting from the amendments made by this section is prevented at any time before the close of the 1-year period beginning on the date of the enactment of this Act by the operation of any law or rule of law (including res judicata), such refund or credit may nevertheless be made or allowed if claim therefor is filed before the close of such period.

## **SEC. 102. EXCLUSION FROM GROSS INCOME OF CERTAIN DEATH GRATUITY PAYMENTS.**

(a) IN GENERAL.—Subsection (b)(3) of section 134 (relating to certain military benefits) is amended by adding at the end the following new subparagraph:

“(C) EXCEPTION FOR DEATH GRATUITY ADJUSTMENTS MADE BY LAW.—Subparagraph (A) shall

not apply to any adjustment to the amount of death gratuity payable under chapter 75 of title 10, United States Code, which is pursuant to a provision of law enacted after September 9, 1986.”

(b) CONFORMING AMENDMENT.—Subparagraph (A) of section 134(b)(3) is amended by striking “subparagraph (B)” and inserting “subparagraphs (B) and (C)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to deaths occurring after September 10, 2001.

## **SEC. 103. EXCLUSION FOR AMOUNTS RECEIVED UNDER DEPARTMENT OF DEFENSE HOMEOWNERS ASSISTANCE PROGRAM.**

(a) IN GENERAL.—Section 132(a) (relating to the exclusion from gross income of certain fringe benefits) is amended by striking “or” at the end of paragraph (6), by striking the period at the end of paragraph (7) and inserting “, or”, and by adding at the end the following new paragraph:

“(8) qualified military base realignment and closure fringe.”

(b) QUALIFIED MILITARY BASE REALIGNMENT AND CLOSURE FRINGE.—Section 132 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) QUALIFIED MILITARY BASE REALIGNMENT AND CLOSURE FRINGE.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified military base realignment and closure fringe’ means 1 or more payments under the authority of section 1013 of the Demonstration Cities and Metropolitan Development Act of 1966 (42 U.S.C. 3374) (as in effect on the date of the enactment of this subsection) to offset the adverse effects on housing values as a result of a military base realignment or closure.

“(2) LIMITATION.—With respect to any property, such term shall not include any payment referred to in paragraph (1) to the extent that the sum of all of such payments related to such property exceeds the maximum amount described in clause (1) of subsection (c) of such section (as in effect on such date).”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to payments made after the date of the enactment of this Act.

## **SEC. 104. EXPANSION OF COMBAT ZONE FILING RULES TO CONTINGENCY OPERATIONS.**

(a) IN GENERAL.—Section 7508(a) (relating to time for performing certain acts postponed by reason of service in combat zone) is amended—

(1) by inserting “, or when deployed outside the United States away from the individual's permanent duty station while participating in an operation designated by the Secretary of Defense as a contingency operation (as defined in section 101(a)(13) of title 10, United States Code) or which became such a contingency operation by operation of law” after “section 112”,

(2) by inserting in the first sentence “or at any time during the period of such contingency operation” after “for purposes of such section”,

(3) by inserting “or operation” after “such an area”, and

(4) by inserting “or operation” after “such area”.

(b) CONFORMING AMENDMENTS.—

(1) Section 7508(d) is amended by inserting “or contingency operation” after “area”.

(2) The heading for section 7508 is amended by inserting “OR CONTINGENCY OPERATION” after “COMBAT ZONE”.

(3) The item relating to section 7508 in the table of sections for chapter 77 is amended by inserting “or contingency operation” after “combat zone”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to any period for performing an act which has not expired before the date of the enactment of this Act.

## **SEC. 105. MODIFICATION OF MEMBERSHIP REQUIREMENT FOR EXEMPTION FROM TAX FOR CERTAIN VETERANS' ORGANIZATIONS.**

(a) IN GENERAL.—Subparagraph (B) of section 501(c)(19) (relating to list of exempt organizations) is amended by striking “or widowers” and inserting “, widowers, ancestors, or lineal descendants”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

## **SEC. 106. CLARIFICATION OF THE TREATMENT OF CERTAIN DEPENDENT CARE ASSISTANCE PROGRAMS.**

(a) IN GENERAL.—Section 134(b) (defining qualified military benefit) is amended by adding at the end the following new paragraph:

“(4) CLARIFICATION OF CERTAIN BENEFITS.—For purposes of paragraph (1), such term includes any dependent care assistance program (as in effect on the date of the enactment of this paragraph) for any individual described in paragraph (1)(A).”

(b) CONFORMING AMENDMENTS.—

(1) Section 134(b)(3)(A), as amended by section 102, is amended by inserting “and paragraph (4)” after “subparagraphs (B) and (C)”.

(2) Section 3121(a)(18) is amended by striking “or 129” and inserting “, 129, or 134(b)(4)”.

(3) Section 3306(b)(13) is amended by striking “or 129” and inserting “, 129, or 134(b)(4)”.

(4) Section 3401(a)(18) is amended by striking “or 129” and inserting “, 129, or 134(b)(4)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2002.

(d) NO INFERENCE.—No inference may be drawn from the amendments made by this section with respect to the tax treatment of any amounts under the program described in section 134(b)(4) of the Internal Revenue Code of 1986 (as added by this section) for any taxable year beginning before January 1, 2003.

## **SEC. 107. CLARIFICATION RELATING TO EXCEPTION FROM ADDITIONAL TAX ON CERTAIN DISTRIBUTIONS FROM QUALIFIED TUITION PROGRAMS, ETC. ON ACCOUNT OF ATTENDANCE AT MILITARY ACADEMY.**

(a) IN GENERAL.—Subparagraph (B) of section 530(d)(4) (relating to exceptions from additional tax for distributions not used for educational purposes) is amended by striking “or” at the end of clause (iii), by redesignating clause (iv) as clause (v), and by inserting after clause (iii) the following new clause:

“(iv) made on account of the attendance of the designated beneficiary at the United States Military Academy, the United States Naval Academy, the United States Air Force Academy, the United States Coast Guard Academy, or the United States Merchant Marine Academy, to the extent that the amount of the payment or distribution does not exceed the costs of advanced education (as defined by section 2005(e)(3) of title 10, United States Code, as in effect on the date of the enactment of this section) attributable to such attendance, or”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2002.

## **SEC. 108. SUSPENSION OF TAX-EXEMPT STATUS OF TERRORIST ORGANIZATIONS.**

(a) IN GENERAL.—Section 501 (relating to exemption from tax on corporations, certain trusts, etc.) is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

“(p) SUSPENSION OF TAX-EXEMPT STATUS OF TERRORIST ORGANIZATIONS.—

“(1) IN GENERAL.—The exemption from tax under subsection (a) with respect to any organization described in paragraph (2), and the eligibility of any organization described in paragraph (2) to apply for recognition of exemption under subsection (a), shall be suspended during the period described in paragraph (3).

“(2) **TERRORIST ORGANIZATIONS.**—An organization is described in this paragraph if such organization is designated or otherwise individually identified—

“(A) under section 212(a)(3)(B)(vi)(II) or 219 of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization,

“(B) in or pursuant to an Executive order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction, or

“(C) in or pursuant to an Executive order issued under the authority of any Federal law if—

“(i) the organization is designated or otherwise individually identified in or pursuant to such Executive order as supporting or engaging in terrorist activity (as defined in section 212(a)(3)(B) of the Immigration and Nationality Act) or supporting terrorism (as defined in section 140(d)(2) of the Foreign Relations Authorization Act, Fiscal Years 1988 and 1989); and

“(ii) such Executive order refers to this subsection.

“(3) **PERIOD OF SUSPENSION.**—With respect to any organization described in paragraph (2), the period of suspension—

“(A) begins on the later of—

“(i) the date of the first publication of a designation or identification described in paragraph (2) with respect to such organization, or

“(ii) the date of the enactment of this subsection, and

“(B) ends on the first date that all designations and identifications described in paragraph (2) with respect to such organization are rescinded pursuant to the law or Executive order under which such designation or identification was made.

“(4) **DENIAL OF DEDUCTION.**—No deduction shall be allowed under any provision of this title, including sections 170, 545(b)(2), 556(b)(2), 642(c), 2055, 2106(a)(2), and 2522, with respect to any contribution to an organization described in paragraph (2) during the period described in paragraph (3).

“(5) **DENIAL OF ADMINISTRATIVE OR JUDICIAL CHALLENGE OF SUSPENSION OR DENIAL OF DEDUCTION.**—Notwithstanding section 7428 or any other provision of law, no organization or other person may challenge a suspension under paragraph (1), a designation or identification described in paragraph (2), the period of suspension described in paragraph (3), or a denial of a deduction under paragraph (4) in any administrative or judicial proceeding relating to the Federal tax liability of such organization or other person.

“(6) **ERRONEOUS DESIGNATION.**—

“(A) **IN GENERAL.**—If—

“(i) the tax exemption of any organization described in paragraph (2) is suspended under paragraph (1),

“(ii) each designation and identification described in paragraph (2) which has been made with respect to such organization is determined to be erroneous pursuant to the law or Executive order under which such designation or identification was made, and

“(iii) the erroneous designations and identifications result in an overpayment of income tax for any taxable year by such organization, credit or refund (with interest) with respect to such overpayment shall be made.

“(B) **WAIVER OF LIMITATIONS.**—If the credit or refund of any overpayment of tax described in subparagraph (A)(iii) is prevented at any time by the operation of any law or rule of law (including *res judicata*), such credit or refund may nevertheless be allowed or made if the claim therefor is filed before the close of the 1-year period beginning on the date of the last determination described in subparagraph (A)(ii).

“(7) **NOTICE OF SUSPENSIONS.**—If the tax exemption of any organization is suspended under this subsection, the Internal Revenue Service shall update the listings of tax-exempt organizations and shall publish appropriate notice to taxpayers of such suspension and of the fact that contributions to such organization are not deductible during the period of such suspension.”

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to designations made before, on, or after the date of the enactment of this Act.

#### **SEC. 109. ABOVE-THE-LINE DEDUCTION FOR OVERNIGHT TRAVEL EXPENSES OF NATIONAL GUARD AND RESERVE MEMBERS.**

(a) **DEDUCTION ALLOWED.**—Section 162 (relating to certain trade or business expenses) is amended by redesignating subsection (p) as subsection (q) and inserting after subsection (o) the following new subsection:

“(p) **TREATMENT OF EXPENSES OF MEMBERS OF RESERVE COMPONENT OF ARMED FORCES OF THE UNITED STATES.**—For purposes of subsection (a)(2), in the case of an individual who performs services as a member of a reserve component of the Armed Forces of the United States at any time during the taxable year, such individual shall be deemed to be away from home in the pursuit of a trade or business for any period during which such individual is away from home in connection with such service.”

(b) **DEDUCTION ALLOWED WHETHER OR NOT TAXPAYER ELECTS TO ITEMIZE.**—Section 62(a)(2) (relating to certain trade and business deductions of employees) is amended by adding at the end the following new subparagraph:

“(E) **CERTAIN EXPENSES OF MEMBERS OF RESERVE COMPONENTS OF THE ARMED FORCES OF THE UNITED STATES.**—The deductions allowed by section 162 which consist of expenses, determined at a rate not in excess of the rates for travel expenses (including per diem in lieu of subsistence) authorized for employees of agencies under subchapter I of chapter 57 of title 5, United States Code, paid or incurred by the taxpayer in connection with the performance of services by such taxpayer as a member of a reserve component of the Armed Forces of the United States for any period during which such individual is more than 100 miles away from home in connection with such services.”

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2002.

#### **SEC. 110. TAX RELIEF AND ASSISTANCE FOR FAMILIES OF SPACE SHUTTLE COLUMBIA HEROES.**

(a) **INCOME TAX RELIEF.**—

(1) **IN GENERAL.**—Subsection (d) of section 692 (relating to income taxes of members of Armed Forces and victims of certain terrorist attacks on death) is amended by adding at the end the following new paragraph:

“(5) **RELIEF WITH RESPECT TO ASTRONAUTS.**—The provisions of this subsection shall apply to any astronaut whose death occurs in the line of duty, except that paragraph (3)(B) shall be applied by using the date of the death of the astronaut rather than September 11, 2001.”

(2) **CONFORMING AMENDMENTS.**—

(A) Section 5(b)(1) is amended by inserting “, astronauts,” after “Forces”.

(B) Section 6013(f)(2)(B) is amended by inserting “, astronauts,” after “Forces”.

(3) **CLERICAL AMENDMENTS.**—

(A) The heading of section 692 is amended by inserting “, **ASTRONAUTS**,” after “**FORCES**”.

(B) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 is amended by inserting “, astronauts,” after “Forces”.

(4) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply with respect to any astronaut whose death occurs after December 31, 2002.

(b) **DEATH BENEFIT RELIEF.**—

(1) **IN GENERAL.**—Subsection (i) of section 101 (relating to certain death benefits) is amended by adding at the end the following new paragraph:

“(4) **RELIEF WITH RESPECT TO ASTRONAUTS.**—The provisions of this subsection shall apply to any astronaut whose death occurs in the line of duty.”

(2) **CLERICAL AMENDMENT.**—The heading for subsection (i) of section 101 is amended by inserting “OR ASTRONAUTS” after “VICTIMS”.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to amounts paid after December 31, 2002, with respect to deaths occurring after such date.

(c) **ESTATE TAX RELIEF.**—

(1) **IN GENERAL.**—Section 2201(b) (defining qualified decedent) is amended by striking “and” at the end of paragraph (1)(B), by striking the period at the end of paragraph (2) and inserting “, and”, and by adding at the end the following new paragraph:

“(3) any astronaut whose death occurs in the line of duty.”

(2) **CLERICAL AMENDMENTS.**—

(A) The heading of section 2201 is amended by inserting “, **DEATHS OF ASTRONAUTS**,” after “**FORCES**”.

(B) The item relating to section 2201 in the table of sections for subchapter C of chapter 11 is amended by inserting “, deaths of astronauts,” after “Forces”.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to estates of decedents dying after December 31, 2002.

#### **TITLE II—OTHER PROVISIONS**

##### **SEC. 201. EXTENSION OF INTERNAL REVENUE SERVICE USER FEES.**

(a) **IN GENERAL.**—Chapter 77 (relating to miscellaneous provisions) is amended by adding at the end the following new section:

“**SEC. 7528. INTERNAL REVENUE SERVICE USER FEES.**

“(a) **GENERAL RULE.**—The Secretary shall establish a program requiring the payment of user fees for—

“(1) requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters, and

“(2) other similar requests.

“(b) **PROGRAM CRITERIA.**—

“(1) **IN GENERAL.**—The fees charged under the program required by subsection (a)—

“(A) shall vary according to categories (or subcategories) established by the Secretary,

“(B) shall be determined after taking into account the average time for (and difficulty of) complying with requests in each category (and subcategory), and

“(C) shall be payable in advance.

“(2) **EXEMPTIONS, ETC.**—

“(A) **IN GENERAL.**—The Secretary shall provide for such exemptions (and reduced fees) under such program as the Secretary determines to be appropriate.

“(B) **EXEMPTION FOR CERTAIN REQUESTS REGARDING PENSION PLANS.**—The Secretary shall not require payment of user fees under such program for requests for determination letters with respect to the qualified status of a pension benefit plan maintained solely by 1 or more eligible employers or any trust which is part of the plan. The preceding sentence shall not apply to any request—

“(i) made after the later of—

“(I) the fifth plan year the pension benefit plan is in existence, or

“(II) the end of any remedial amendment period with respect to the plan beginning within the first 5 plan years, or

“(ii) made by the sponsor of any prototype or similar plan which the sponsor intends to market to participating employers.

“(C) **DEFINITIONS AND SPECIAL RULES.**—For purposes of subparagraph (B)—

“(i) **PENSION BENEFIT PLAN.**—The term ‘pension benefit plan’ means a pension, profit-sharing, stock bonus, annuity, or employee stock ownership plan.

“(ii) **ELIGIBLE EMPLOYER.**—The term ‘eligible employer’ means an eligible employer (as defined in section 408(p)(2)(C)(i)(I)) which has at least 1 employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan. The determination of whether an employer is an eligible employer under subparagraph (B) shall be made as of the date of the request described in such subparagraph.

“(iii) **DETERMINATION OF AVERAGE FEES CHARGED.**—For purposes of any determination of average fees charged, any request to which subparagraph (B) applies shall not be taken into account.

“(3) **AVERAGE FEE REQUIREMENT.**—The average fee charged under the program required by subsection (a) shall not be less than the amount determined under the following table:

Category	Average fee
Employee plan ruling and opinion .....	\$250
Exempt organization ruling .....	\$350
Employee plan determination .....	\$300
Exempt organization determination ...	\$275
Chief counsel ruling .....	\$200.

“(c) **TERMINATION.**—No fee shall be imposed under this section with respect to requests made after September 30, 2013.”

(b) **CONFORMING AMENDMENTS.**—

(1) The table of sections for chapter 77 is amended by adding at the end the following new item:

“Sec. 7528. Internal Revenue Service user fees.”.

(2) Section 10511 of the Revenue Act of 1987 is repealed.

(3) Section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is repealed.

(c) **LIMITATIONS.**—Notwithstanding any other provision of law, any fees collected pursuant to section 7528 of the Internal Revenue Code of 1986, as added by subsection (a), shall not be expended by the Internal Revenue Service unless provided by an appropriations Act.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to requests made after the date of the enactment of this Act.

#### **SEC. 202. PARTIAL PAYMENT OF TAX LIABILITY IN INSTALLMENT AGREEMENTS.**

(a) **IN GENERAL.**—

(1) Section 6159(a) (relating to authorization of agreements) is amended—

(A) by striking “satisfy liability for payment of” and inserting “make payment on”, and

(B) by inserting “full or partial” after “facilitate”.

(2) Section 6159(c) (relating to Secretary required to enter into installment agreements in certain cases) is amended in the matter preceding paragraph (1) by inserting “full” before “payment”.

(b) **REQUIREMENT TO REVIEW PARTIAL PAYMENT AGREEMENTS EVERY TWO YEARS.**—Section 6159 is amended by redesignating subsections (d) and (e) as subsections (e) and (f), respectively, and inserting after subsection (c) the following new subsection:

“(d) **SECRETARY REQUIRED TO REVIEW INSTALLMENT AGREEMENTS FOR PARTIAL COLLECTION EVERY TWO YEARS.**—In the case of an agreement entered into by the Secretary under subsection (a) for partial collection of a tax liability, the Secretary shall review the agreement at least once every 2 years.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to agreements entered into on or after the date of the enactment of this Act.

#### **SEC. 203. REVISION OF TAX RULES ON EXPATRIATION.**

(a) **IN GENERAL.**—Subpart A of part II of subchapter N of chapter 1 is amended by inserting after section 877 the following new section:

#### **“SEC. 877A. TAX RESPONSIBILITIES OF EXPATRIATION.”**

“(a) **GENERAL RULES.**—For purposes of this subtitle—

“(1) **MARK TO MARKET.**—Except as provided in subsections (d) and (f), all property of a covered expatriate to whom this section applies shall be treated as sold on the day before the expatriation date for its fair market value.

“(2) **RECOGNITION OF GAIN OR LOSS.**—In the case of any sale under paragraph (1)—

“(A) notwithstanding any other provision of this title, any gain arising from such sale shall be taken into account for the taxable year of the sale, and

“(B) any loss arising from such sale shall be taken into account for the taxable year of the sale to the extent otherwise provided by this title, except that section 1091 shall not apply to any such loss.

Proper adjustment shall be made in the amount of any gain or loss subsequently realized for gain or loss taken into account under the preceding sentence.

“(3) **EXCLUSION FOR CERTAIN GAIN.**—

“(A) **IN GENERAL.**—The amount which, but for this paragraph, would be includible in the gross income of any individual by reason of this section shall be reduced (but not below zero) by \$600,000. For purposes of this paragraph, allocable expatriation gain taken into account under subsection (f)(2) shall be treated in the same manner as an amount required to be includible in gross income.

“(B) **COST-OF-LIVING ADJUSTMENT.**—

“(i) **IN GENERAL.**—In the case of an expatriation date occurring in any calendar year after 2003, the \$600,000 amount under subparagraph (A) shall be increased by an amount equal to—

“(I) such dollar amount, multiplied by

“(II) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting ‘calendar year 2002’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(ii) **ROUNDING RULES.**—If any amount after adjustment under clause (i) is not a multiple of \$1,000, such amount shall be rounded to the next lower multiple of \$1,000.

“(4) **ELECTION TO CONTINUE TO BE TAXED AS UNITED STATES CITIZEN.**—

“(A) **IN GENERAL.**—If a covered expatriate elects the application of this paragraph—

“(i) this section (other than this paragraph and subsection (ii)) shall not apply to the expatriate, but

“(ii) in the case of property to which this section would apply but for such election, the expatriate shall be subject to tax under this title in the same manner as if the individual were a United States citizen.

“(B) **REQUIREMENTS.**—Subparagraph (A) shall not apply to an individual unless the individual—

“(i) provides security for payment of tax in such form and manner, and in such amount, as the Secretary may require,

“(ii) consents to the waiver of any right of the individual under any treaty of the United States which would preclude assessment or collection of any tax which may be imposed by reason of this paragraph, and

“(iii) complies with such other requirements as the Secretary may prescribe.

“(C) **ELECTION.**—An election under subparagraph (A) shall apply to all property to which this section would apply but for the election and, once made, shall be irrevocable. Such election shall also apply to property the basis of which is determined in whole or in part by reference to the property with respect to which the election was made.

“(b) **ELECTION TO DEFER TAX.**—

“(1) **IN GENERAL.**—If the taxpayer elects the application of this subsection with respect to any property treated as sold by reason of subsection (a), the payment of the additional tax attributable to such property shall be postponed until the due date of the return for the taxable year in which such property is disposed of (or, in the case of property disposed of in a trans-

action in which gain is not recognized in whole or in part, until such other date as the Secretary may prescribe).

“(2) **DETERMINATION OF TAX WITH RESPECT TO PROPERTY.**—For purposes of paragraph (1), the additional tax attributable to any property is an amount which bears the same ratio to the additional tax imposed by this chapter for the taxable year solely by reason of subsection (a) as the gain taken into account under subsection (a) with respect to such property bears to the total gain taken into account under subsection (a) with respect to all property to which subsection (a) applies.

“(3) **TERMINATION OF POSTPONEMENT.**—No tax may be postponed under this subsection later than the due date for the return of tax imposed by this chapter for the taxable year which includes the date of death of the expatriate (or, if earlier, the time that the security provided with respect to the property fails to meet the requirements of paragraph (4), unless the taxpayer corrects such failure within the time specified by the Secretary).

“(4) **SECURITY.**—

“(A) **IN GENERAL.**—No election may be made under paragraph (1) with respect to any property unless adequate security is provided to the Secretary with respect to such property.

“(B) **ADEQUATE SECURITY.**—For purposes of subparagraph (A), security with respect to any property shall be treated as adequate security if—

“(i) it is a bond in an amount equal to the deferred tax amount under paragraph (2) for the property, or

“(ii) the taxpayer otherwise establishes to the satisfaction of the Secretary that the security is adequate.

“(5) **WAIVER OF CERTAIN RIGHTS.**—No election may be made under paragraph (1) unless the taxpayer consents to the waiver of any right under any treaty of the United States which would preclude assessment or collection of any tax imposed by reason of this section.

“(6) **ELECTIONS.**—An election under paragraph (1) shall only apply to property described in the election and, once made, is irrevocable. An election may be made under paragraph (1) with respect to an interest in a trust with respect to which gain is required to be recognized under subsection (f)(1).

“(7) **INTEREST.**—For purposes of section 6601—

“(A) the last date for the payment of tax shall be determined without regard to the election under this subsection, and

“(B) section 6621(a)(2) shall be applied by substituting ‘5 percentage points’ for ‘3 percentage points’ in subparagraph (B) thereof.

“(c) **COVERED EXPATRIATE.**—For purposes of this section—

“(1) **IN GENERAL.**—Except as provided in paragraph (2), the term ‘covered expatriate’ means an expatriate.

“(2) **EXCEPTIONS.**—An individual shall not be treated as a covered expatriate if—

“(A) the individual—

“(i) became at birth a citizen of the United States and a citizen of another country and, as of the expatriation date, continues to be a citizen of, and is taxed as a resident of, such other country, and

“(ii) has not been a resident of the United States (as defined in section 7701(b)(1)(A)(ii)) during the 5 taxable years ending with the taxable year during which the expatriation date occurs, or

“(B)(i) the individual’s relinquishment of United States citizenship occurs before such individual attains age 18½, and

“(ii) the individual has been a resident of the United States (as so defined) for not more than 5 taxable years before the date of relinquishment.

“(d) **EXEMPT PROPERTY; SPECIAL RULES FOR PENSION PLANS.**—

“(1) **EXEMPT PROPERTY.**—This section shall not apply to the following:



“(A) UNITED STATES REAL PROPERTY INTERESTS.—Any United States real property interest (as defined in section 897(c)(1)), other than stock of a United States real property holding corporation which does not, on the day before the expatriation date, meet the requirements of section 897(c)(2).

“(B) SPECIFIED PROPERTY.—Any property or interest in property not described in subparagraph (A) which the Secretary specifies in regulations.

“(2) SPECIAL RULES FOR CERTAIN RETIREMENT PLANS.—

“(A) IN GENERAL.—If a covered expatriate holds on the day before the expatriation date any interest in a retirement plan to which this paragraph applies—

“(i) such interest shall not be treated as sold for purposes of subsection (a)(1), but

“(ii) an amount equal to the present value of the expatriate's nonforfeitable accrued benefit shall be treated as having been received by such individual on such date as a distribution under the plan.

“(B) TREATMENT OF SUBSEQUENT DISTRIBUTIONS.—In the case of any distribution on or after the expatriation date to or on behalf of the covered expatriate from a plan from which the expatriate was treated as receiving a distribution under subparagraph (A), the amount otherwise includible in gross income by reason of the subsequent distribution shall be reduced by the excess of the amount includible in gross income under subparagraph (A) over any portion of such amount to which this subparagraph previously applied.

“(C) TREATMENT OF SUBSEQUENT DISTRIBUTIONS BY PLAN.—For purposes of this title, a retirement plan to which this paragraph applies, and any person acting on the plan's behalf, shall treat any subsequent distribution described in subparagraph (B) in the same manner as such distribution would be treated without regard to this paragraph.

“(D) APPLICABLE PLANS.—This paragraph shall apply to—

“(i) any qualified retirement plan (as defined in section 4974(c)),

“(ii) an eligible deferred compensation plan (as defined in section 457(b)) of an eligible employer described in section 457(e)(1)(A), and

“(iii) to the extent provided in regulations, any foreign pension plan or similar retirement arrangements or programs.

“(e) DEFINITIONS.—For purposes of this section—

“(1) EXPATRIATE.—The term ‘expatriate’ means—

“(A) any United States citizen who relinquishes citizenship, and

“(B) any long-term resident of the United States who—

“(i) ceases to be a lawful permanent resident of the United States (within the meaning of section 7701(b)(6)), or

“(ii) commences to be treated as a resident of a foreign country under the provisions of a tax treaty between the United States and the foreign country and who does not waive the benefits of such treaty applicable to residents of the foreign country.

“(2) EXPATRIATION DATE.—The term ‘expatriation date’ means—

“(A) the date an individual relinquishes United States citizenship, or

“(B) in the case of a long-term resident of the United States, the date of the event described in clause (i) or (ii) of paragraph (1)(B).

“(3) RELINQUISHMENT OF CITIZENSHIP.—A citizen shall be treated as relinquishing United States citizenship on the earliest of—

“(A) the date the individual renounces such individual's United States nationality before a diplomatic or consular officer of the United States pursuant to paragraph (5) of section 349(a) of the Immigration and Nationality Act (8 U.S.C. 1481(a)(5)),

“(B) the date the individual furnishes to the United States Department of State a signed

statement of voluntary relinquishment of United States nationality confirming the performance of an act of expatriation specified in paragraph (1), (2), (3), or (4) of section 349(a) of the Immigration and Nationality Act (8 U.S.C. 1481(a)(1)–(4)),

“(C) the date the United States Department of State issues to the individual a certificate of loss of nationality, or

“(D) the date a court of the United States cancels a naturalized citizen's certificate of naturalization.

Subparagraph (A) or (B) shall not apply to any individual unless the renunciation or voluntary relinquishment is subsequently approved by the issuance to the individual of a certificate of loss of nationality by the United States Department of State.

“(4) LONG-TERM RESIDENT.—The term ‘long-term resident’ has the meaning given to such term by section 877(e)(2).

“(f) SPECIAL RULES APPLICABLE TO BENEFICIARIES' INTERESTS IN TRUST.—

“(1) IN GENERAL.—Except as provided in paragraph (2), if an individual is determined under paragraph (3) to hold an interest in a trust on the day before the expatriation date—

“(A) the individual shall not be treated as having sold such interest,

“(B) such interest shall be treated as a separate share in the trust, and

“(C) (i) such separate share shall be treated as a separate trust consisting of the assets allocable to such share,

“(ii) the separate trust shall be treated as having sold its assets on the day before the expatriation date for their fair market value and as having distributed all of its assets to the individual as of such time, and

“(iii) the individual shall be treated as having recontributed the assets to the separate trust.

Subsection (a)(2) shall apply to any income, gain, or loss of the individual arising from a distribution described in subparagraph (C)(ii). In determining the amount of such distribution, proper adjustments shall be made for liabilities of the trust allocable to an individual's share in the trust.

“(2) SPECIAL RULES FOR INTERESTS IN QUALIFIED TRUSTS.—

“(A) IN GENERAL.—If the trust interest described in paragraph (1) is an interest in a qualified trust—

“(i) paragraph (1) and subsection (a) shall not apply, and

“(ii) in addition to any other tax imposed by this title, there is hereby imposed on each distribution with respect to such interest a tax in the amount determined under subparagraph (B).

“(B) AMOUNT OF TAX.—The amount of tax under subparagraph (A)(ii) shall be equal to the lesser of—

“(i) the highest rate of tax imposed by section 1(e) for the taxable year which includes the day before the expatriation date, multiplied by the amount of the distribution, or

“(ii) the balance in the deferred tax account immediately before the distribution determined without regard to any increases under subparagraph (C)(ii) after the 30th day preceding the distribution.

“(C) DEFERRED TAX ACCOUNT.—For purposes of subparagraph (B)(ii)—

“(i) OPENING BALANCE.—The opening balance in a deferred tax account with respect to any trust interest is an amount equal to the tax which would have been imposed on the allocable expatriation gain with respect to the trust interest if such gain had been included in gross income under subsection (a).

“(ii) INCREASE FOR INTEREST.—The balance in the deferred tax account shall be increased by the amount of interest determined (on the balance in the account at the time the interest accrues), for periods after the 90th day after the expatriation date, by using the rates and meth-

od applicable under section 6621 for underpayments of tax for such periods, except that section 6621(a)(2) shall be applied by substituting ‘5 percentage points’ for ‘3 percentage points’ in subparagraph (B) thereof.

“(iii) DECREASE FOR TAXES PREVIOUSLY PAID.—The balance in the tax deferred account shall be reduced—

“(I) by the amount of taxes imposed by subparagraph (A) on any distribution to the person holding the trust interest, and

“(II) in the case of a person holding a nonvested interest, to the extent provided in regulations, by the amount of taxes imposed by subparagraph (A) on distributions from the trust with respect to nonvested interests not held by such person.

“(D) ALLOCABLE EXPATRIATION GAIN.—For purposes of this paragraph, the allocable expatriation gain with respect to any beneficiary's interest in a trust is the amount of gain which would be allocable to such beneficiary's vested and nonvested interests in the trust if the beneficiary held directly all assets allocable to such interests.

“(E) TAX DEDUCTED AND WITHHELD.—

“(i) IN GENERAL.—The tax imposed by subparagraph (A)(ii) shall be deducted and withheld by the trustees from the distribution to which it relates.

“(ii) EXCEPTION WHERE FAILURE TO WAIVE TREATY RIGHTS.—If an amount may not be deducted and withheld under clause (i) by reason of the distributee failing to waive any treaty right with respect to such distribution—

“(I) the tax imposed by subparagraph (A)(ii) shall be imposed on the trust and each trustee shall be personally liable for the amount of such tax, and

“(II) any other beneficiary of the trust shall be entitled to recover from the distributee the amount of such tax imposed on the other beneficiary.

“(F) DISPOSITION.—If a trust ceases to be a qualified trust at any time, a covered expatriate disposes of an interest in a qualified trust, or a covered expatriate holding an interest in a qualified trust dies, then, in lieu of the tax imposed by subparagraph (A)(ii), there is hereby imposed a tax equal to the lesser of—

“(i) the tax determined under paragraph (1) as if the day before the expatriation date were the date of such cessation, disposition, or death, whichever is applicable, or

“(ii) the balance in the tax deferred account immediately before such date.

Such tax shall be imposed on the trust and each trustee shall be personally liable for the amount of such tax and any other beneficiary of the trust shall be entitled to recover from the covered expatriate or the estate the amount of such tax imposed on the other beneficiary.

“(G) DEFINITIONS AND SPECIAL RULES.—For purposes of this paragraph—

“(i) QUALIFIED TRUST.—The term ‘qualified trust’ means a trust which is described in section 7701(a)(30)(E).

“(ii) VESTED INTEREST.—The term ‘vested interest’ means any interest which, as of the day before the expatriation date, is vested in the beneficiary.

“(iii) NONVESTED INTEREST.—The term ‘nonvested interest’ means, with respect to any beneficiary, any interest in a trust which is not a vested interest. Such interest shall be determined by assuming the maximum exercise of discretion in favor of the beneficiary and the occurrence of all contingencies in favor of the beneficiary.

“(iv) ADJUSTMENTS.—The Secretary may provide for such adjustments to the bases of assets in a trust or a deferred tax account, and the timing of such adjustments, in order to ensure that gain is taxed only once.

“(v) COORDINATION WITH RETIREMENT PLAN RULES.—This subsection shall not apply to an interest in a trust which is part of a retirement plan to which subsection (d)(2) applies.



“(3) DETERMINATION OF BENEFICIARIES’ INTEREST IN TRUST.—

“(A) DETERMINATIONS UNDER PARAGRAPH (1).—For purposes of paragraph (1), a beneficiary’s interest in a trust shall be based upon all relevant facts and circumstances, including the terms of the trust instrument and any letter of wishes or similar document, historical patterns of trust distributions, and the existence of and functions performed by a trust protector or any similar adviser.

“(B) OTHER DETERMINATIONS.—For purposes of this section—

“(i) CONSTRUCTIVE OWNERSHIP.—If a beneficiary of a trust is a corporation, partnership, trust, or estate, the shareholders, partners, or beneficiaries shall be deemed to be the trust beneficiaries for purposes of this section.

“(ii) TAXPAYER RETURN POSITION.—A taxpayer shall clearly indicate on its income tax return—

“(I) the methodology used to determine that taxpayer’s trust interest under this section, and

“(II) if the taxpayer knows (or has reason to know) that any other beneficiary of such trust is using a different methodology to determine such beneficiary’s trust interest under this section.

“(g) TERMINATION OF DEFERRALS, ETC.—In the case of any covered expatriate, notwithstanding any other provision of this title—

“(1) any period during which recognition of income or gain is deferred shall terminate on the day before the expatriation date, and

“(2) any extension of time for payment of tax shall cease to apply on the day before the expatriation date and the unpaid portion of such tax shall be due and payable at the time and in the manner prescribed by the Secretary.

“(h) IMPOSITION OF TENTATIVE TAX.—

“(1) IN GENERAL.—If an individual is required to include any amount in gross income under subsection (a) for any taxable year, there is hereby imposed, immediately before the expatriation date, a tax in an amount equal to the amount of tax which would be imposed if the taxable year were a short taxable year ending on the expatriation date.

“(2) DUE DATE.—The due date for any tax imposed by paragraph (1) shall be the 90th day after the expatriation date.

“(3) TREATMENT OF TAX.—Any tax paid under paragraph (1) shall be treated as a payment of the tax imposed by this chapter for the taxable year to which subsection (a) applies.

“(4) DEFERRAL OF TAX.—The provisions of subsection (b) shall apply to the tax imposed by this subsection to the extent attributable to gain includible in gross income by reason of this section.

“(i) SPECIAL LIENS FOR DEFERRED TAX AMOUNTS.—

“(1) IMPOSITION OF LIEN.—

“(A) IN GENERAL.—If a covered expatriate makes an election under subsection (a)(4) or (b) which results in the deferral of any tax imposed by reason of subsection (a), the deferred amount (including any interest, additional amount, addition to tax, assessable penalty, and costs attributable to the deferred amount) shall be a lien in favor of the United States on all property of the expatriate located in the United States (without regard to whether this section applies to the property).

“(B) DEFERRED AMOUNT.—For purposes of this subsection, the deferred amount is the amount of the increase in the covered expatriate’s income tax which, but for the election under subsection (a)(4) or (b), would have occurred by reason of this section for the taxable year including the expatriation date.

“(2) PERIOD OF LIEN.—The lien imposed by this subsection shall arise on the expatriation date and continue until—

“(A) the liability for tax by reason of this section is satisfied or has become unenforceable by reason of lapse of time, or

“(B) it is established to the satisfaction of the Secretary that no further tax liability may arise by reason of this section.

“(3) CERTAIN RULES APPLY.—The rules set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this subsection as if it were a lien imposed by section 6324A.

“(j) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.”.

(b) INCLUSION IN INCOME OF GIFTS AND BEQUESTS RECEIVED BY UNITED STATES CITIZENS AND RESIDENTS FROM EXPATRIATES.—Section 102 (relating to gifts, etc. not included in gross income) is amended by adding at the end the following new subsection:

“(d) GIFTS AND INHERITANCES FROM COVERED EXPATRIATES.—

“(1) IN GENERAL.—Subsection (a) shall not exclude from gross income the value of any property acquired by gift, bequest, devise, or inheritance from a covered expatriate after the expatriation date. For purposes of this subsection, any term used in this subsection which is also used in section 877A shall have the same meaning as when used in section 877A.

“(2) EXCEPTIONS FOR TRANSFERS OTHERWISE SUBJECT TO ESTATE OR GIFT TAX.—Paragraph (1) shall not apply to any property if either—

“(A) the gift, bequest, devise, or inheritance is—

“(i) shown on a timely filed return of tax imposed by chapter 12 as a taxable gift by the covered expatriate, or

“(ii) included in the gross estate of the covered expatriate for purposes of chapter 11 and shown on a timely filed return of tax imposed by chapter 11 of the estate of the covered expatriate, or

“(B) no such return was timely filed but no such return would have been required to be filed even if the covered expatriate were a citizen or long-term resident of the United States.”.

(c) DEFINITION OF TERMINATION OF UNITED STATES CITIZENSHIP.—Section 7701(a) is amended by adding at the end the following new paragraph:

“(48) TERMINATION OF UNITED STATES CITIZENSHIP.—

“(A) IN GENERAL.—An individual shall not cease to be treated as a United States citizen before the date on which the individual’s citizenship is treated as relinquished under section 877A(e)(3).

“(B) DUAL CITIZENS.—Under regulations prescribed by the Secretary, subparagraph (A) shall not apply to an individual who became at birth a citizen of the United States and a citizen of another country.”.

(d) INELIGIBILITY FOR VISA OR ADMISSION TO UNITED STATES.—

(1) IN GENERAL.—Section 212(a)(10)(E) of the Immigration and Nationality Act (8 U.S.C. 1182(a)(10)(E)) is amended to read as follows:

“(E) FORMER CITIZENS NOT IN COMPLIANCE WITH EXPATRIATION REVENUE PROVISIONS.—Any alien who is a former citizen of the United States who relinquishes United States citizenship (within the meaning of section 877A(e)(3) of the Internal Revenue Code of 1986) and who is not in compliance with section 877A of such Code (relating to expatriation).”.

(2) AVAILABILITY OF INFORMATION.—

(A) IN GENERAL.—Section 6103(l) (relating to disclosure of returns and return information for purposes other than tax administration) is amended by adding at the end the following new paragraph:

“(19) DISCLOSURE TO DENY VISA OR ADMISSION TO CERTAIN EXPATRIATES.—Upon written request of the Attorney General or the Attorney General’s delegate, the Secretary shall disclose whether an individual is in compliance with section 877A (and if not in compliance, any items of noncompliance) to officers and employees of the Federal agency responsible for administering section 212(a)(10)(E) of the Immigration and Nationality Act solely for the purpose of, and to the extent necessary in, administering such section 212(a)(10)(E).”.

(B) SAFEGUARDS.—

(i) TECHNICAL AMENDMENTS.—Paragraph (4) of section 6103(p) of the Internal Revenue Code of 1986, as amended by section 202(b)(2)(B) of the Trade Act of 2002 (Public Law 107-210; 116 Stat. 961), is amended by striking “or (17)” after “any other person described in subsection (l)(16)” each place it appears and inserting “or (18)”.

(ii) CONFORMING AMENDMENTS.—Section 6103(p)(4) (relating to safeguards), as amended by clause (i), is amended by striking “or (18)” after “any other person described in subsection (l)(16)” each place it appears and inserting “(18), or (19)”.

(3) EFFECTIVE DATES.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to individuals who relinquish United States citizenship on or after the date of the enactment of this Act.

(B) TECHNICAL AMENDMENTS.—The amendments made by paragraph (2)(B)(i) shall take effect as if included in the amendments made by section 202(b)(2)(B) of the Trade Act of 2002 (Public Law 107-210; 116 Stat. 961).

(e) CONFORMING AMENDMENTS.—

(1) Section 877 is amended by adding at the end the following new subsection:

“(g) APPLICATION.—This section shall not apply to an expatriate (as defined in section 877A(e)) whose expatriation date (as so defined) occurs on or after February 5, 2003.”.

(2) Section 2107 is amended by adding at the end the following new subsection:

“(f) APPLICATION.—This section shall not apply to any expatriate subject to section 877A.”.

(3) Section 2501(a)(3) is amended by adding at the end the following new subparagraph:

“(F) APPLICATION.—This paragraph shall not apply to any expatriate subject to section 877A.”.

(4)(A) Paragraph (1) of section 6039G(d) is amended by inserting “or 877A” after “section 877”.

(B) The second sentence of section 6039G(e) is amended by inserting “or who relinquishes United States citizenship (within the meaning of section 877A(e)(3))” after “877(a)”.

(C) Section 6039G(f) is amended by inserting “or 877A(e)(2)(B)” after “877(e)(1)”.

(f) CLERICAL AMENDMENT.—The table of sections for subpart A of part II of subchapter N of chapter 1 is amended by inserting after the item relating to section 877 the following new item:

“Sec. 877A. Tax responsibilities of expatriation.”.

(g) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in this subsection, the amendments made by this section shall apply to expatriates (within the meaning of section 877A(e) of the Internal Revenue Code of 1986, as added by this section) whose expatriation date (as so defined) occurs on or after February 5, 2003.

(2) GIFTS AND BEQUESTS.—Section 102(d) of the Internal Revenue Code of 1986 (as added by subsection (b)) shall apply to gifts and bequests received on or after February 5, 2003, from an individual or the estate of an individual whose expatriation date (as so defined) occurs after such date.

(3) DUE DATE FOR TENTATIVE TAX.—The due date under section 877A(h)(2) of the Internal Revenue Code of 1986, as added by this section, shall in no event occur before the 90th day after the date of the enactment of this Act.

Mr. GRASSLEY. Mr. President, I move to reconsider the vote.

Mr. BAUCUS. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

## EXECUTIVE SESSION

## JAMES V. SELNA TO BE UNITED STATES DISTRICT JUDGE

The PRESIDING OFFICER. Under the previous order, the Senate will go into executive session to vote on Executive Calendar No. 76, which the clerk will report.

The legislative clerk read the nomination of James V. Selna, of California, to be United States District Judge for the Central District of California.

The PRESIDING OFFICER. Under the previous order, there are 2 minutes evenly divided.

Mr. HATCH. Mr. President, I rise in support of the confirmation of James Selna to the U.S. District Court for the Central District of California. I have had the pleasure to review Mr. Selna's distinguished career and I am confident that he will make a fine Federal judge.

Judge Selna graduated Order of the Coif from Stanford Law School in 1970. Upon graduation he joined the prestigious law firm of O'Melveny & Myers, where he maintained a sophisticated commercial practice. Upon becoming a partner in 1978, Judge Selna was involved in many high profile cases, including representing the National Football League in defending antitrust claims. In the period immediately preceding his appointment to the Superior Court, his practice consisted of litigating complex commercial disputes, typically involving high technology issues and companies.

While in private practice, Judge Selna provided many hours of pro bono services to various organizations. For example, he has provided hundreds of hours of legal services on behalf of the Newport Harbor Museum in a successful constitutional challenge to Federal funding restrictions in the 1989/1990 appropriation for the Endowment for the Arts. In addition, he has provided legal advice while serving on the board of Phoenix House of Orange County, a nonprofit drug rehabilitation organization. I would like to commend Judge Selna for the many hours he has given to better his community.

Since 1998, Judge Selna has served with distinction on the Orange County Superior Court. His judicial experience on the State bench will serve him well in the Federal district court. I urge my colleagues to join me in strong support of Judge Selna's nomination.

I yield the floor.

The PRESIDING OFFICER. All time is yielded back. The question is, Will the Senate advise and consent to the nomination of James V. Selna, of California, to be United States District Judge for the Central District of California? On this question, the yeas and nays have been ordered. The clerk will call the roll.

The senior assistant bill clerk called the roll.

Mr. REID. I announce that the Senator from Massachusetts (Mr. KERRY), the Senator from Connecticut (Mr.

LIEBERMAN), and the Senator from Georgia (Mr. MILLER) are necessarily absent.

I further announce that, if present and voting, the Senator from Massachusetts (Mr. KERRY) would vote "aye."

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 97, nays 0, as follows:

[Rollcall Vote No. 111 Ex.]

## YEAS—97

Akaka	Dodd	Lott
Alexander	Dole	Lugar
Allard	Domenici	McCain
Allen	Dorgan	McConnell
Baucus	Durbin	Mikulski
Bayh	Edwards	Murkowski
Bennett	Ensign	Murray
Biden	Enzi	Nelson (FL)
Bingaman	Feingold	Nelson (NE)
Bond	Feinstein	Nickles
Boxer	Fitzgerald	Pryor
Breaux	Frist	Reed
Brownback	Graham (FL)	Reid
Bunning	Graham (SC)	Roberts
Burns	Grassley	Rockefeller
Byrd	Gregg	Santorum
Campbell	Hagel	Sarbanes
Cantwell	Harkin	Schumer
Carper	Hatch	Sessions
Chafee	Hollings	Shelby
Chambliss	Hutchinson	Smith
Clinton	Inhofe	Snowe
Cochran	Inouye	Specter
Coleman	Jeffords	Stabenow
Collins	Johnson	Stevens
Conrad	Kennedy	Sununu
Cornyn	Kohl	Talent
Corzine	Kyl	Thomas
Craig	Landrieu	Voinovich
Crapo	Lautenberg	Warner
Daschle	Leahy	Wyden
Dayton	Levin	
DeWine	Lincoln	

## NOT VOTING—3

Kerry Lieberman Miller

The nomination was confirmed.

## NOMINATION OF PHILIP P. SIMON, OF INDIANA, TO BE UNITED STATES DISTRICT JUDGE FOR THE NORTHERN DISTRICT OF INDIANA

The legislative clerk read the nomination of Philip P. Simon, of Indiana, to be United States District Judge for the Northern District of Indiana.

Mr. LUGAR. Mr. President, we will soon vote on the nomination of Philip Simon to be considered for a position on the United States District Court of Northern Indiana. It is because of that I rise once again to commend this remarkable jurist.

Judge William Lee and Judge James Moody informed me of their decisions to assume senior status after distinguished careers of public service. Both of these individuals are remarkable leaders on the Federal bench, and I applaud their leadership to Indiana and to the legal profession.

Immediately upon hearing of these decisions, I notified the White House and was asked by the President to help find the most qualified candidates to fill these two important positions in Hammond and Fort Wayne. I took this role very seriously and selected the candidates who would best serve the Northern District of Indiana.

After sharing my selections with my friend and colleague Senator EVAN BAYH, I submitted the names and applications of three outstanding candidates to the White House for their consideration. The President recently selected Assistant United States Attorney Philip Simon and United States Magistrate Theresa Springmann.

Philip Simon has a remarkable record as an Assistant United States Attorney. As Chief of the Criminal Division, he is responsible for overseeing all criminal prosecutions in the Northern District of Indiana. He has supervised and participated in prosecutions involving large-scale drug distribution rings, illegal firearms trafficking, white collar fraud cases, environmental crime, and mob related racketeering cases. In addition, he is in charge of a public corruption task force in Lake County, Indiana.

Philip has been the recipient of a number of awards and commendations. In 1995, the Mutual Insurance Companies of Indiana presented the Sherlock Award to Philip for his work to combat insurance fraud. In 1999, Philip was given the Director's award by Janet Reno, the highest award given to an Assistant United States Attorney by the Justice Department.

Aside from his outstanding public service, he is a dedicated community leader with an interest in assisting children and families with autism.

I believe that Philip Simon will demonstrate remarkable leadership to Northern Indiana and will appropriately uphold and defend our laws under the Constitution. I encourage my colleagues to support his nomination.

Mr. HATCH. Mr. President, I am pleased to support Philip P. Simon, who has been nominated to the U.S. District Court for the Northern District of Indiana.

Our nominee has had a distinguished legal career. Upon graduation from Indiana University Law School, Mr. Simon joined the law firm of Kirkland & Ellis as an associate, where he focused on general commercial and construction-related litigation, products liability, and employment discrimination and issues.

He next began a long career with the United States Attorney's Office, serving first in the Northern District of Indiana, then in the District of Arizona, and finally returning to the Northern District of Indiana, where he currently serves as Chief of the Criminal Division. During his 13 years with the U.S. Attorney's Office, Mr. Simon has handled a variety of issues ranging from routine drug cases to large scale drug distribution rings, public corruption cases, firearms violations, kidnapping, and white collar fraud.

Mr. Simon is also a member of the Federal Bar Association, the Illinois State Bar Association, and the Chicago Bar Association.

I am confident that Mr. Simon's extensive litigation experience will make him an excellent addition to the Federal bench.

The PRESIDING OFFICER. All time having been yielded back, the question is, will the Senate advise and consent to the nomination of Philip P. Simon, of Indiana, to be United States District Judge for the Northern District of Indiana?

Mr. LUGAR. Mr. President, I ask that the yeas and nays be vitiated.

The PRESIDING OFFICER (Mr. CRAPO). Without objection, it is so ordered.

The nomination was confirmed.

Mr. LUGAR. I move to reconsider the vote, and I move to lay that motion on the table.

The motion to lay on the table was agreed to.

The PRESIDING OFFICER. The President will be notified of the Senate's action.

#### JUDICIAL NOMINATIONS

Mr. LEAHY. Mr. President, while there are continuing problems caused by the administration's refusal to work with Democratic Senators to select consensus judicial nominees who could be confirmed relatively quickly by the Senate, today we again demonstrate what can happen when the administration works with us.

In spite of the President's lack of cooperation, the Senate in the 17 months I chaired the Judiciary Committee was able to confirm 100 judges and vastly reduce the judicial vacancies that had built up and were prevented by the Republican Senate majority from being filled by President Clinton. Last year alone the Democratic-led Senate confirmed 72 judicial nominees, more than in any of the prior 6 years of Republican control. Not once did the Republican-controlled committee consider that many of President Clinton's district and circuit court nominees. In our efforts to turn the other cheek and treat this President's nominees better than his predecessor's had fared, we confirmed 100 judges in 17 months. Yet not a single elected Republican has acknowledged this tremendous bipartisanship and fairness. When Chief Justice Rehnquist thanked the committee for confirming 100 judicial nominees, this was the first time this accomplishment had been acknowledged by anyone from a Republican background. I thanked him last week when I appeared before the Judicial Conference.

Almost all of the judges confirmed are conservatives, many of them quite to the right of the mainstream, and many are pro-life. Many of these nominees have been active in conservative political causes or groups, but we moved fairly and expeditiously on as many as we could.

We cut the number of vacancies on the courts from 110 to 50, despite an additional 60 new vacancies that had arisen. I recall that the chairman said in September of 1997 that 103 vacancies, during the Clinton Administration, did not constitute a "vacancy crisis." He also repeatedly stated that 67 vacan-

cies meant "full employment" on the Federal courts. Even with the vacancies that have arisen since we adjourned last year, we remain below the "full employment" level that Senator HATCH used to draw for the Federal courts with only 50 vacancies remaining on the district courts and courts of appeals, according to the Judiciary Committee website. Unfortunately, the President has not made nominations to a number of those seats, and on more than half of the current vacancies he has missed his self-imposed deadline of a nomination within 180 days. Of course, several of the nominations he has made are controversial.

This year the President has taken the truly unprecedented action of renominating candidates voted down in committee in spite of the serious concerns expressed by fair-minded members of this committee. That is a significant problem.

This year we have had a rocky beginning with a hearing that has caused a great many problems we might have avoided. The chairman's insistence on terminating debate on the Cook and Roberts nominations is another serious problem. Of course, the administration's unwillingness to work with the Senate so that we may be provided the documents and information needed to proceed with a final vote on the Estrada nomination has already proved to be a significant problem. The opposition to the Sutton nomination is also extensive.

Nonetheless, the Senate has proceeded to confirm 113 of President Bush's judicial nominees, including 13 this year alone. The Senate confirmed the controversial nomination of Jay Bybee to the Ninth Circuit, another pro-life judicial nominee. Already this year the Senate has confirmed more circuit court judges than Republicans allowed to be confirmed in the entire 1996 session. In addition, I note that it was not until September, 1999, that 13 of President Clinton's judicial nominees were confirmed in the first session of the last Congress in which Republicans controlled the Senate majority. This year we are 6 months ahead of that schedule.

The California nominee comes from the bipartisan selection commissions Senator FEINSTEIN and Senator BOXER have established in California and the Indiana nominee has the bipartisan support of his home State Senators. I congratulate the nominees and their families.

#### LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will return to legislative session.

#### DANIEL PATRICK MOYNIHAN

Mr. SCHUMER. Mr. President, I know there are a group of us who wish to speak about Senator Moynihan. I think that would be the next order of business, and so I will proceed.

Let me say that yesterday all of us were caused great sorrow when we heard the terrible news that Senator Daniel Patrick Moynihan, a giant among us, had passed from our midst. While the sadness is still there, today I rise to pay tribute to Pat Moynihan and to the extraordinary life that he led.

It can rarely be said about someone that they changed the world and made it a better place just with their ideas. Senator Moynihan was such an individual. He was a font of ideas. He was not afraid to utter them and he uttered them in such a way that people listened, paid attention, and changed the way they lived for the better.

Pat Moynihan was a friend to me, a mentor. I first met him when I attended his course at Harvard while I was a student and he was a professor. Throughout the many years, he extended me so many kindnesses I can't even count them. But beyond the personal—and every one of us has our personal stories about Pat—is what he did for all of us. He was known in the Senate as a unique individual, as a person of ideas in a body that, frankly, has always needed more of them. He was the kind of Senator that the Founding Fathers, as they look down on this body, would look at and smile and say: That's the kind of person we wanted to serve in the Senate.

I think the Washington Post editorial said it very well today. It said:

He pursued with distinction enough careers for half a dozen men of lesser talents and imagination—politician, Presidential adviser, diplomat, author, professor and public intellectual.

As someone who is barely managing to pursue only one of those many careers, I can't help but observe that, as you look around, there are no more Pat Moynihans in part because of the man—Pat Moynihan's vision, erudition, intellect, dazzling wit, and moral conviction were second to none—and in part because of the times. Pat Moynihan was one of the preeminent public intellectuals in a time when such figures and their ideas could command the Nation's attention in a way that I fear is now all but gone from American life. I hope and pray that is not true.

But we mourn his passing. We mourn the passing of his time from the national stage and from this beloved institution that he loved so well and served so well in for 24 years, the Senate.

In the coming days, many will pay tribute to Pat Moynihan's leadership and vision on so many ideas where his mark on policy and his mark on individuals are well known. There are children born in this country and in foreign countries whose lives are better, who will live better lives because Pat Moynihan lived and worked on this Earth.

His leadership in Social Security, in welfare reform, in poverty, in tax policy, in trade, in education, in immigration, in foreign policy, and most recently in government secrecy—any one

of those would have been enough to be a capstone of an ordinary Senator's career. But Pat did them all.

Adam Clymer of the New York Times chronicled Pat's career and life movingly and brilliantly today. I ask unanimous consent his piece be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

[From the New York Times, Mar. 27, 2003]

DANIEL PATRICK MOYNIHAN IS DEAD; SENATOR FROM ACADEMIA WAS 76

(By Adam Clymer)

Daniel Patrick Moynihan, the Harvard professor and four-term United States senator from New York who brought a scholar's eye for data to politics and a politician's sense of the real world to academia, died yesterday at Washington, D.C. He was 76.

The cause, a spokesman for the family said, was complications of a ruptured appendix, which was removed on March 11 at the hospital, where he remained.

Mr. Moynihan was always more a man of ideas than of legislation or partisan combat. Yet he was enough of a politician to win reelection easily—and enough of a maverick with close Republican friends to be an occasional irritant to his Democratic party leaders. Before the Senate, his political home from 1977 to 2001, he served two Democratic presidents and two Republicans, finishing his career in the executive branch as President Richard M. Nixon's ambassador to India and President Gerald R. Ford's ambassador to the United Nations.

For more than 40 years, in and out of government, he became known for being among the first to identify new problems and propose novel, if not easy, solutions, most famously in auto safety and mass transportation; urban decay and the corrosive effects of racism; and the preservation and development of architecturally distinctive federal buildings.

He was a man known for the grand gesture as well as the bon mot, and his style sometimes got more attention than his prescience, displayed notably in 1980 when he labeled the Soviet Union "in decline." Among his last great causes were strengthening Social Security and attacking government secrecy.

In the halls of academe and the corridors of power, he was known for seizing ideas and connections before others noticed. In 1963, for example, he was the co-author of "Beyond the Melting Pot," which shattered the idea that ethnic identities inevitably wear off in the United States. Then, on the day that November when President Kennedy was shot in Dallas, he told every official he could find that the federal government must take custody of Lee Harvey Oswald to keep him alive to learn about the killing. No one listened.

Friends also observed the intense sense of history he connected to immediate events. Bob Packwood, the former Republican senator from Oregon, recalled his Democratic friend's response in 1993 when a reporter on the White House lawn asked what he thought of the signing of the Israeli-Palestinian agreement to share the West Bank. "Well, I think it's the end of World War I," he said, alluding to the mandates that proposed Middle Eastern boundaries in 1920.

Erudite, opinionated and favoring, in season, tweed or seersucker, Mr. Moynihan conveyed an academic personality through a chirpy manner of speech, with occasional pauses between syllables. More than most senators, he could get colleagues to listen to

his speeches, though not necessarily to follow his recommendations. He had a knack for the striking phrase, but unease at the controversy it often caused. When other senators used August recesses to travel or raise money for re-election, he spent most of them in an 1854 schoolhouse on his farm in Pindars Corners in Delaware County, about 65 miles west of Albany. He was writing books, 9 as a senator, 18 in all.

Mr. Moynihan was less an original researcher than a bold, often brilliant synthesizer whose works compelled furious debate and further research. In 1965, his foremost work, "The Negro Family: The Case for National Action," identified the breakup of black families as a major impediment to black advancement. Though savaged by many liberal academics at the time, it is now generally regarded as "an important and prophetic document," in the words of Prof. William Julius Wilson of Harvard.

Five years later, his memo to President Nixon on race relations caused another uproar. Citing the raw feelings provoked by the battles of the civil rights era, Mr. Moynihan suggested a period of rhetorical calm—"benign neglect" he called it—a proposal widely misinterpreted as a call to abandon federal programs to improve the lives of black families.

Nonetheless, he could also be an effective legislator. In his first term he teamed with Jacob K. Javits, his Republican colleague, to pass legislation guaranteeing \$2 billion worth of New York City obligations at a time when the city faced bankruptcy. In a brief turn leading the Environment and Public Works Committee in 1991 and 1992 he successfully pushed to shift highway financing toward mass transit—and get New York \$5 billion in retroactive reimbursement for building the New York State Thruway before the federal government began the Interstate Highway System.

Although Mr. Moynihan's junior colleague for 18 years, Alfonse M. D'Amato, became known as Senator Pothole for his pork-barrel efforts of New York, Mr. Moynihan held his own in that department.

#### MONUMENT OF BRICKS AND MARBLE

Long before he came to the Senate, and until he left, he was building a monument of bricks and marble by making Washington's Pennsylvania Avenue, a dingy street where he came to work for President John F. Kennedy in 1961, into the grand avenue that George Washington foresaw for the boulevard that connects the Capitol and the White House. Nearly 40 years of his effort filled the avenue with new buildings on its north side, including the apartment houses where he lived, restored buildings on the south, and cafes and a sense of life all along.

Wherever he went, Mr. Moynihan explored interesting buildings and worked to preserve architectural distinction, from converting the main post office in Manhattan into the new Pennsylvania Station, to the Customs House at Battery Park and all around Washington. Last year, over lunch and a martini at Washington's Hotel Monaco, an 1842 Robert Mills building that was once the city's main post office, he recalled how he had helped rescue it from decline into a shooting gallery for drugs.

Daniel Patrick Moynihan was born in Tulsa, Okla., on March 16, 1927, the son of an itinerant, hard-drinking newspaperman who moved the family to New York later that year to take a job writing advertising copy. They lived comfortably in the city and suburbs until 1937 when his father, John Moynihan, left the family and left it in poverty.

Mr. Moynihan's childhood has been pseudoglamorized by references to an upbringing in Hell's Kitchen, which in fact he encountered

after his mother bought a bar there when he was 20. But there was enough hardship and instability in his early life so that when he later wrote of "social pathology," he knew what he was talking about.

Mr. Moynihan's mother, Margaret Moynihan, moved the family, including a brother, Michael, and a sister, Ellen, into a succession of Manhattan apartments, and Pat shined shoes in Times Square. In 1943 he graduated first in his class at Benjamin Franklin High School in East Harlem. He also graduated to work as a stevedore at Piers 48 and 49 on West 11th Street.

He went to City College for a year, enlisted in the Navy, and was trained as an officer at Middlebury College and at Tufts University. Discharged the next spring, he went to work that summer tending bar for his mother, then got his B.A. at Tufts in 1948 and an M.A. at the Fletcher School of Law and Diplomacy at Tufts in 1949.

In 1950 he went to the London School of Economics on a Fulbright Scholarship, and he lived well on it, the G.I. bill and later a job at an Air Force base. He started wearing a bowler hat. He had a tailor and a bootmaker and traveled widely, including a visit to Moynihan cousins in County Kerry, Ireland.

Work on his dissertation did not consume him. In "Pat," his 1979 biography, Doug Schoen described a 1952 visit by two former Middlebury colleagues: "Impressed at first with his elaborate file cabinet full of index cards, they found that most of the cards were recipes for drinks rather than notes on the International Labor Organization."

Mr. Moynihan came home in 1953 and went to work in the mayoral campaign of Robert F. Wagner. He went on to write speeches for W. Averell Harriman's successful campaign for governor in 1954, joined his administration in Albany and rose to become his chief aide. It was there he learned about traffic safety, which he described in a 1959 article in *The Reporter* as a public health problem requiring federal action to make automobile design safer.

#### A SEMI-MODEST PROPOSAL

Another former campaign worker who came to Albany was Elizabeth Brennan. Her desk and his were in the same room, and they grew friendly. Rather suddenly in early 1955, when they had never dated, Mr. Moynihan did not formally propose but simply told her he was going to marry her.

They married in May 1955, and she often said she married him because he was the funniest man she ever met.

His wife survives him, as do their three children: Timothy, Maura and John, and two grandchildren.

While he was an enthusiastic supporter of John F. Kennedy, work at Syracuse University on a book about the Harriman administration and his Ph.D. kept his role in the campaign sporadic. But Liz Brennan Moynihan organized the campaign efforts in the Syracuse area.

His Ph.D. in international relations finally complete, he left Syracuse in 1961 for Washington and the Labor Department, rising to assistant secretary. One early research assignment on office space for the scattered department gave him an opportunity to assert guiding architectural principles that have endured and produced striking court-houses: that federal buildings "must provide visual testimony to the dignity, enterprise, vigor and stability of the American government." That same report enabled him to raise the Pennsylvania Avenue issue, and he was at work on development plans on Nov. 22, 1963, when the word came that the president had been shot in Dallas.

Beyond his failed efforts to protect Mr. Oswald, Mr. Moynihan marked that grim assassination weekend with a widely remembered

remark about the death of the president he barely knew but idolized and eagerly followed.

On Sunday, Nov. 24, he said in a television interview: "I don't think there's any point in being Irish if you don't know that the world is going to break your heart eventually. I guess we thought we had a little more time." He added softly, "So did he."

His first book, written jointly with Nathan Glazer, had come out earlier that year. "Beyond the Melting Pot" looked at the different ethnic groups of New York City and scoffed at "the notion that the intense and unprecedented mixture of ethnic and religious groups in American life was soon to blend into a homogeneous end product." Ethnicity persisted, they argued.

That concept won praise from the era's leading historian of immigration, Harvard's Oscar Handlin, who called it a "point of departure" in studies of immigrants. But in a foretaste of academic criticism in years to come, he said their methodology was sometimes "flimsy."

"The Negro Family: The Case for National Action," a paper he wrote at the Labor Department early in 1965, argued that despite the Johnson administration's success in passing civil rights, laws, statutes could not ensure equality after three centuries of deprivation. He said the disintegration of black families had reached a point of "social pathology." He wrote: "The principal challenge of the next phase of the Negro revolution is to make certain that equality of results will now follow. If we do not, there will be no social peace in the United States for generations."

He cited black unemployment, welfare and illegitimacy rates. His emphasis on families headed by women led him to be accused of blaming the victims for their predicament, but in fact he wrote clearly, "It was by destroying the Negro family under slavery that white America broke the will of the Negro people." Now, he wrote, the federal government must adopt policies especially in education and employment, "designed to have the effect, directly or indirectly, of enhancing the stability and resources of the Negro American family."

He left the administration in 1965 as liberals denounced his paper, and then ran for president of the New York City Council. He lost badly in the Democratic primary, but went on to Wesleyan University and, in 1966, to Harvard as director of the Joint Center for Urban Studies and a tenured professor in the Graduate School of Education.

He spoke out against disorder, in urban slums and on select campuses. Speaking to Americans for Democratic Action in 1967, he made it clear he though liberal pieties would not solve black problems.

And in a passage that came to the eye of the Republican presidential candidate Richard M. Nixon, he said liberals must "see more clearly that their essential interest is in the stability of the social order" and "make alliances with conservatives who share that concern." When Nixon was elected, Mr. Moynihan made his alliance. He joined the White House staff as assistant to the president for urban affairs.

That startled his friends, and his wife refused to move to Washington. Mr. Moynihan, who never developed, even after Watergate, the searing contempt for Mr. Nixon that animated so many contemporary Democrats, explained that when the president of the United States asks, a good citizen agrees to help. Another biographer, Godfrey Hodgson, says that while Mr. Moynihan never stopped thinking of himself as a liberal Democrat, he shared the president's resentment of orthodox liberalism.

While his advice to the president to end the war in Vietnam stayed private, there

were two ideas for which his time in the Nixon White House was known.

In 1970 he wrote to the president on race relations, arguing that the issue had been rubbed raw by "hysterics, paranoids and boodlers" on all sides. Now, he wrote, race relations could profit from a period of "benign neglect" in which rhetoric, at least, was toned down. In a return of the reaction to his paper on the Negro family, when this paper was leaked it was treated as if Mr. Moynihan wanted to neglect blacks.

He may have invited that interpretation by his quaintly glib language, but in fact Mr. Moynihan was pushing an idea that might have been of vast help to poor blacks, and whites. That other idea for which he was known, the Family Assistance Plan, sought to provide guaranteed income to the unemployed and supplements to the working poor, and together to stop fathers from leaving home so their families could qualify for welfare. The president made a speech for the program, sent it to Capitol Hill and let it die.

Afterward, though he remained on good terms with Mr. Nixon, Mr. Moynihan went back to Harvard in 1970. Resentment over his White House service chilled his welcome back in Cambridge. His interests shifted to foreign affairs—perhaps because the charges of racism left him no audience for domestic policy, and made him welcome an appointment as ambassador to India, where he negotiated a deal to end India's huge food aid debt to the United States. He returned to Harvard to protect his tenure in 1975, but moved that year to the United Nations as United States ambassador.

There he answered the United States' third world critics bluntly, often contemptuously.

In his brief tenure he called Idi Amin, the president of Uganda, a "racist murderer," and denounced the General Assembly for passing a resolution equating Zionism with racism: "the abomination of anti-Semitism has been given the appearance of international sanction." After eight months of struggles with Secretary of State Henry A. Kissinger, who wanted a less confrontational approach, he resigned in February 1976.

That made him available for a run for the Democratic nomination for the Senate, and he edged out the very liberal Representative Bella Abzug in the primary before winning the general election easily over the incumbent, James L. Buckley, the Republican-Conservative candidate. With his wife in charge of each campaign, he won three landslide re-elections.

He set one high goal—a seat on the Finance Committee as a freshman—and reached it, along with a seat on the Intelligence Committee. Early in office he joined Gov. Hugh L. Carey, Speaker Thomas P. O'Neill Jr. and Senator Edward M. Kennedy of Massachusetts in a St. Patrick's Day appeal to Irish-Americans to stop sending money to arm the Irish Republican Army, whom he privately described as "a bunch of murderous thugs."

Every year he produced an analysis of federal taxes and federal aid, known as "the fisc," which showed that New York was getting regularly shortchanged by Washington. He worked to reduce that imbalance, both through Medicaid funding on the finance Committee and public works on the Environment and Public Works Committee.

And his colleagues always knew he was around. Every day of the 2,454-day captivity of Terry Anderson, the Associated Press reporter captured by 1985 by the Hezbollah in Lebanon, he would go to the Senate floor to remind his colleagues, in a sentence, just how many days it had been.

#### QUARRELED WITH WHITE HOUSE

After loyally serving four presidents, he quarreled with those in the White House

while he was in the Senate. When he arrived in 1977, he found President Carter too soft in dealing with the Soviet Union and indifferent to its evil nature.

But he quickly came to believe that the Soviet Union was crumbling. In Newsweek in 1979 he focused on its ethnic tensions. In January 1980, he told the Senate: "The Soviet Union is a seriously troubled, even sick society. The indices of economic stagnation and even decline are extraordinary. The indices of social disorder—social pathology is not too strong a term—are even more so." He added, "The defining event of the decade might well be the breakup of the Soviet empire."

It was against that changed perception that he was sharply critical of vast increases in military spending, which, combined with the Reagan tax cuts, produced deficits that he charged were intended to starve domestic spending. He called a 1983 Reagan proposal for cutting Social Security benefits a "breach of faith" with the elderly, and worked out a rescue package that kept the program solvent for at least a decade into the 21st century.

He also scorned the 1983 invasion of Grenada, the 1984 mining of harbors in Nicaragua and the 1989 invasion of Panama as violations of international law, and voted against authorizing President George H. W. Bush to make war against Iraq. It was not enough, he wrote in his book "On the Law of Nations" in 1990, for the United States to be strong enough to get away with such actions. The American legacy of international legal norms of state behavior, he wrote, is "a legacy not to be frittered away."

But probably his worst relations with a president came when Bill Clinton and Hillary Rodham Clinton sought passage of national health insurance.

Certainly, the failure of health care legislation was not primarily Mr. Moynihan's responsibility, but he had become chairman of the Finance Committee in 1993, and health care fell within its jurisdiction. He said the administration should take on welfare reform legislation first, and carped on television about their health plan, quickly fixing on the role of teaching hospitals as the biggest issue in health care. But otherwise he waited for Mr. Packwood and Senator Bob Dole of Kansas, the Republican leader, to propose a compromise. Mr. Dole had decided all-out opposition was the better course for his party, and they never did.

Mr. Moynihan's career in the Senate was marked not by legislative milestones but by ideas. Even so, Senator Kennedy, the legislative lion, once described him in 1993 as an exemplar "of what the Founding Fathers thought the Senate would be about," because of the New Yorker's breadth of interests, "having read history, and thought about it, and being opinionated."

Mr. SCHUMER. As a fellow New Yorker, I am going to speak of Pat Moynihan as a builder. He was known as a thinker, but we forget he was also a builder, a builder of bricks and mortar, somebody who taught us in New York and the country to think grandly of public works once again. Those who knew Moynihan best say that is where his heart truly lay.

The week after I won election for the Senate, Pat Moynihan called me into his office. He told me he would announce he wasn't going to run again. He said: I am going to bequeath to you a gift. I am going to recommend that my staffer Polly Trottenberg work for you. Well I took his advice and hired

her to be my Legislative Director and she has been with me ever since. He did many nice things for me. That was certainly one of them.

Because she worked so long and well for him, I asked Polly today what Pat Moynihan had regarded as his greatest accomplishment and she said something that surprised me. But when you think about it, it should not be surprising. It was how he reclaimed Pennsylvania Avenue in this city and made it big and grand and beautiful again and how he lived out the rest of his days there with his wonderful wife Liz.

Pat Moynihan not only taught us to think grandly about public works on the national scale, he also taught us to cherish our cities, to make them lively and beautiful, and none so more than his two beloved cities, New York and Washington.

His groundbreaking work on Federal transportation policy remains without equal. Pat Moynihan is the father of ISTEA, the Intermodal Surface Transportation Efficiency Act of 1991, the most important piece of transportation legislation since President Eisenhower's Federal Highway Act of 1956.

Pat Moynihan, as a social scientist, urban planner, and old-fashioned New York politician, helped change the course of American transportation, weaning us from our highways-only approach that had destroyed so many urban neighbors.

Instead, ISTEA encouraged so many communities to invest in other modes, such as transit, rail, and even bipeds. I ride a bike every Saturday around New York. It is another small way I thank Pat Moynihan.

He provided citizens with far greater say in what types of projects would be built in their communities. ISTEA was especially important to New York. It enabled the State to restore some of our most important but neglected public works, such as the magnificent Brooklyn Bridge as well as dream new dreams like I-86 across the southern tier, and the Second Avenue subway.

His passion and dedication to public architecture is well known and dates from his days as a young aide to President Kennedy who, right before his death, tasked Moynihan with restoring Pennsylvania Avenue here in Washington. Moynihan succeeded brilliantly in his task, with the final piece of Pennsylvania Avenue, the Ronald Reagan Building and International Trade Center, unveiled a few years ago and instantly hailed as one of the best new buildings to grace the Capital.

Of course, Senator Moynihan was also a leading force for architecture in New York. He was responsible for building a beautiful Federal courthouse at 500 Pearl Street in Lower Manhattan, which we were proud to name after him. Completed in 1994, the Daniel Patrick Moynihan Federal Courthouse embodies the same spirit as his previous architectural endeavors, an extraordinary work of art inside and outside.

He was responsible for the restoration of the spectacular Beaux-Arts Customs House at Bowling Green and for recognizing what a treasure we have in Governors Island.

He is beloved in Buffalo, at the other end of our State, for reawakening the city's appreciation for its architectural heritage, which includes Frank Lloyd Wright houses and the Prudential Building, one of the best known early skyscrapers by the architect Louis H. Sullivan, a building which Moynihan helped restore and then chose as his Buffalo office.

Moynihan has also spurred a powerful and passionate popular movement, which is gaining strength as he leaves us, in Buffalo to build a new signature Peace Bridge over the Niagara River.

His last project—one that I regret he didn't live to see completed—was his beloved Pennsylvania Station. In 1963, Pat Moynihan was one of a group of prescient New Yorkers who protested the tragic razing of our city's spectacular Penn Station—a glorious public building designed by the Nation's premier architectural firm of the time, McKim, Mead & White.

It was Pat Moynihan who recognized years ago that across the street from what is now a sad basement terminal that functions—barely—as New York City's train station, sits the James A. Farley Post Office Building, built by the same architects in much the same grand design as the old Penn Station. Pat Moynihan recognized that since the very same railroad tracks that run under the current Penn Station also run beneath the Farley Building, we could use the Farley Building to once again create a train station worthy of our grand city.

He then did the impossible: He persuaded New York City, New York State, the U.S. Postal Service, the U.S. Department of Transportation, Amtrak, congressional appropriators, and President Clinton himself, to commit to making this project succeed. And I can tell you, I don't think President Clinton even knew what hit him.

Herbert Muschamp, the noted New York Times architecture critic, praised the new Penn Station design, which brilliantly fuses the classical elements of the Farley Building with a dramatic, light-filled concourse, when he wrote:

In an era better known for the decrepitude of its infrastructure than for inspiring new visions of the city's future, the plan comes as proof that New York can still undertake major public works. This is the most important transportation project undertaken in New York City in several generations.

We have Pat Moynihan to thank for that and so many other things.

The epitaph given to Sir Christopher Wren, designer of St. Paul's Cathedral in London, is an equally fitting epitaph for Senator Daniel Patrick Moynihan: "Si Monumentum Requirit Circumspice"—"If you would see this man's monument, look around."

And not only look at the buildings, look at people, look at highways, look

at Government projects and programs—all of which Pat Moynihan had a tremendous effect on.

I join with every New Yorker and every American in mourning Pat Moynihan's passing but celebrating his extraordinary life, his extraordinary career, celebrating the extraordinary man himself.

I give my heartfelt condolences to his family—Liz and Timothy and Maura and John and his grandchildren, Michael Patrick and Zora—and count myself among the many others who will miss him dearly.

Mr. President, I will end with a prayer. It is my hope, it is my prayer, that God grant us a few more Pat Moynihans in this Senate, in this country, in this world.

I yield the floor.

The PRESIDING OFFICER. The Senator from New York.

Mrs. CLINTON. Mr. President, I join my colleague in expressing our sense of loss at the passing of a man whom we knew, we admired, we respected, we enjoyed.

Yesterday, we lost more than "The Gentleman from New York." We lost one of the great minds of America's 20th century. He devoted more than 50 years of his life to public service in order to build a better world. For Senator Moynihan, his service to his country and to the State he loved was more than his career. It was his calling.

For 24 years, New Yorkers had the benefit of his intellect and his dedication on the floor of this Senate. Whenever he headed to the Senate floor to speak, he kept the people of New York close to his heart. And he came armed with three signature items: his hornrim glasses, a bow tie, and a great idea.

No one believed more in the power of restoration than Senator Moynihan: Restoration of our cities as economic and cultural centers; restoration of our historic buildings as public places of pride; restoration of the family, when given the proper tools to mend decades of despair; restoration of our Government to better serve its people.

It was Senator Moynihan who helped restore our sense of hope with his ability to look at an abandoned building, a neglected neighborhood, or an empty school, and see not only what it could become but how to make it so.

He could "see around corners," to quote his Irish heritage. I always loved that phrase when applied to Pat Moynihan because it so aptly described his unique ability to foresee how we might address a difficult problem. Time after time, he could see our Nation's next pressing challenge—and its solution—even when it was decades away from our own national conscience.

His soul was anchored in the New Deal, but it was his ability to enhance the social contract to meet the challenges of the 20th and 21st century that transformed the lives of millions of New Yorkers and Americans.

Whether it was Social Security, Medicare, education, health care, the



environment, fighting poverty, or historic preservation, every issue illustrated what Senator Moynihan did best: He used the power of an idea as an engine for change. He was an architect of hope.

It was Senator Moynihan who was able to articulate that poverty in an urban setting was just as isolating and devastating as in a rural setting. This helped launch the war on poverty and the idea that we now know as the earned income tax credit.

It was Senator Moynihan who realized that States such as New York and others across the Northeast contributed more in taxes than we received back from the Federal Government. This prompted what he called the FISC Report, and his fight, which I carry on, to get New York its fair share.

It was Senator Moynihan who looked at our historic places—from Pennsylvania Avenue right here in Washington, DC, to Penn Station in New York City—and saw how saving these great monuments to the past held meaning and purpose for our future.

It was Senator Moynihan, as chairman of the Senate Finance Committee, who helped write the 1993 Budget Act, pass the Economic Act, and the Deficit Reduction Act, that set the foundation for the prosperity of the 1990s, lifted 7 million Americans out of poverty, and sent a clear message that the Federal Government did its best work when it did it responsibly, living within a budget. Unlike what we have just seen here on the floor over the last several days, Senator Moynihan understood that a Government which lived within its means made real choices, not false choices, and then putting it on a credit card for our children to have to pay.

It was Senator Moynihan who, in addition to all of these domestic accomplishments, forged a new era of foreign policy for America with his work as Ambassador to India, and with his eloquence on behalf of the United States, speaking up during a contentious time as Ambassador to the United Nations.

On a personal note, it was Senator Moynihan who welcomed me to his farm in Pindars Corners on a picture-perfect July day in 1999 and offered his support and encouragement, sending me on my way with a gesture of profound kindness that I will never forget.

A few months ago, Senator Moynihan came to see me in my office. It is the office he was in for so many years. He sat with me, and we talked about the issues confronting this Senate. I asked his advice. I told him I wanted to have a chance to talk with him further about so many of the challenges that are facing us. Unfortunately, that was not to be. His illness prevented him from coming back to the Senate and from helping other Senators one last time.

Today, we are all thinking of him and his family. We extend our condolences, and our gratitude for the life he lived, the example he set, and the countless contributions he made.

Senator Moynihan once said, in a very Irish way:

Well, knowledge is sorrow really.

He was right. The knowledge that he no longer walks among us brings sorrow to every New Yorker and American. He grew up in Hell's Kitchen, but he brought a bit of heaven to the Senate. We are grateful for his being amongst us; his looking around those corners, seeing further than any of us could on our own.

Our thoughts and prayers go out to his wonderful wife Liz, his children, his grandchildren. We wish them strength, and we want them to know that Pat Moynihan was a blessing, a blessing to the Senate, a blessing to New York, and a blessing to America.

I thank the Chair.

The PRESIDING OFFICER. The Senator from Connecticut.

Mr. DODD. Mr. President, let me first of all commend both of our colleagues from New York, Senators SCHUMER and CLINTON, for their very eloquent remarks about our former colleague and dear friend, Pat Moynihan. I know not only the Moynihan family but the people of New York and others around this great country who have had the privilege of knowing and spending time with Pat Moynihan deeply appreciate their comments and their words. I join in expressing my deep sense of loss of a towering figure of American life, Senator Daniel Patrick Moynihan, whom we all know passed away yesterday. My heart certainly goes out to Senator Moynihan's family at this most difficult time, his remarkable wife Liz and their three children, Timothy, Maura, and John, as well as the entire Moynihan family.

All of us, every single American, even those who may never have heard his name or are unaware of his contribution, lost a member of the family in a sense with the death of Pat Moynihan. That is because for more than half a century, Pat Moynihan served the American people as a soldier, a teacher, as an author, an assistant to four American Presidents, an Ambassador to India and the United Nations and, of course, a Member of this Chamber for 24 years, from 1976 to the year 2000.

Pat Moynihan, to those of us who knew him so well, was an intellectual giant who never lost sight of what makes America tick, in its most fundamental way our nation's people and our nation's families. He had a deep appreciation and abiding of America's families as the backbone of our nation's social and economic structure that has provided us with stability and growth and success for more than two centuries.

And he was, of course, an unparalleled leader in pointing out weaknesses in America's families and ways in which we might strengthen them.

Generations of Americans, many of whom will never have known or possibly even have heard of Pat Moynihan, will reap the benefits of this most com-

passionate and thoughtful leader among leaders.

A true American success story by any calculation, Pat Moynihan rose from the rough neighborhood of New York City's Hell's Kitchen to become one of America's leading intellectuals. He earned a bachelor's degree, two masters degrees, a law degree, and a PhD as well as teaching appointments at Harvard, MIT, and Syracuse University.

Pat Moynihan was much more than simply a man of letters. He, above all else, combined his intellectual capacity with a strong sense of action; of getting things done.

Pat Moynihan brought life to the notion that ideas serve as the engine of democracy. Many of the most thoughtful and progressive legislative programs that have improved the lives of his beloved New York and all around our Nation and across the globe for the past 40 years originated in the brilliant mind of Pat Moynihan. From protecting underprivileged children, to passionately defending the Social Security system, to questioning America's role in the world at pivotal moments in our history, Pat Moynihan's intellectual agility was only matched by his desire to make America a better nation, a fairer nation, and a more successful one.

The description "renaissance figure" is too liberally applied to people who don't deserve it, in my view. That is not the case with Pat Moynihan. He truly was a renaissance figure, a person who could breeze easily and expertly from issue to issue. He would expound upon what is needed to improve mass transit systems nationwide one moment, explain what is needed to achieve excellence in our public education system in the next, and finish off with his latest idea to bring majesty to the architecture along Pennsylvania Avenue, all in a very seamless way.

I have heard the remarks of many of our colleagues and others over the last 24 hours in sharing their grief over the loss of our friend. As I have read and heard these remarks, in newspapers and public accounts, it struck me that the words describing Pat Moynihan that are being most repeated over and over again are courageous, compassionate, principled, thoughtful, brilliant, and the like.

Few individuals have been so universally revered by so many here in Washington and across the Nation for their determination to make a difference in helping to steer our Nation in the right direction over a half century. That is because for decades Pat Moynihan embodied the highest ideals and values of our Nation since its founding. This was recognized by Democratic Presidents and Republican ones alike. He served for both of them, and he served well. It was recognized by every one of his Senate colleagues, regardless of party or ideology, who had the great fortune to have worked with him in this Chamber.



Frederick Douglass once said:

The life of a nation is secure only while the nation is honest, truthful, and virtuous.

For 40 years Pat Moynihan lent those characteristics to the heart of the U.S. Government. Pat Moynihan's death leaves a void in this Chamber, and in this country, that will not soon, if ever, be filled.

I would like to think that there will be more Pat Moynihan's coming down the pike, to serve in this Chamber, and in other important capacities nationwide. I would like to think that there will be more individuals with the style, and wit, and substance of Pat Moynihan to help guide our nation through the multitude of complex issues we confront now and into the future.

I would like to think so, but the truth is Pat Moynihan was one of a kind. We will have to make due without him. I only count my blessings that I had a chance to serve with him in the United States Senate, and to have been able to call him a friend.

I conclude my remarks by expressing my deep sense of loss to Liz and the rest of the Moynihan family. This country has lost a remarkable individual, a person who made significant contributions to the health and well-being of this Nation. But to those of us who had the joy of serving with this delightful man from Ireland, we have lost a wonderful friend, someone we will miss with a great sense of loss for the rest of our lives.

I express my gratitude and those of my family to the Moynihan family, the people of New York, and to our colleagues and staffs and others who worked with him during those four decades of public service.

I yield the floor.

Mr. LEVIN. Mr. President, today is a very sad day for America and for those of us who served in the United States Senate with one of its most visionary and accomplished members, a great man, a great American, Senator Daniel Patrick Moynihan of New York, who died yesterday.

It stretches the mind just to think of all of the important positions that Pat Moynihan held, including Cabinet or sub-Cabinet posts under four Presidents: John Kennedy, Lyndon Johnson, Richard Nixon, and Gerald Ford. He served as Ambassador to India in the 1970s and then as U.S. Ambassador to the United Nations. He came to the United States Senate in 1977 already a scholar, author and public official of great distinction and renown. In the 24 years he spent here, he only greatly expanded his enormous reputation and body of work. Pat Moynihan was a Senator's Senator. Over the years, he earned the respect of every Member of the Senate—and we all learned a great deal from him.

Pat Moynihan was a person who showed tremendous vision throughout his life. He showed foresight about the importance of a strong family and about the importance of strong communities in America. He raised the

critical importance of these basic values and concerns about the deterioration of these family values, long before others. He showed great foresight about our Constitution. One of the highlights for me in my service in the Senate was joining Senator Moynihan and Senator ROBERT BYRD in fighting successfully against the line item veto as a violation of our Constitution. And, he showed great foresight about the world and the role of the United States in international affairs. His work at the United Nations and in the Senate, as a former chairman of the Senate Select Committee on Intelligence, and as chairman of the Finance Committee was marked by his perceptive, analytical, and worldly view on trade, foreign policy, and intelligence matters. Long before others, Senator Moynihan was speaking of the economic and ultimately military weaknesses of the Soviet Union and predicting its collapse—at a time when most of the American intelligence community was overestimating its strength.

It is virtually impossible to list all of Pat Moynihan's accomplishments in the U.S. Senate. Among the most lasting, however, will be his efforts on behalf of architectural excellence in the Nation's Capital. He was a crucial force behind the return to greatness of the Pennsylvania Avenue corridor between the U.S. Capitol and the White House, the restoration of Washington's beautiful, elegant, and historic Union Station, and the construction of the Thurgood Marshall Judiciary Building here on Capitol Hill.

And Pat could pack a punch, wielding his sharp sense of humor as a devastating weapon as when, in 1981, when the plastic covering used to protect the workers on the then-new Hart Senate Office Building was removed. No fan of the lack of architectural merit of the Senate's newest office building, he suggested that the plastic be immediately put back. He commented, "Even in a democracy, there are things it is as well the people do not know about their Government."

The author or editor of eighteen books, Senator Moynihan was at the forefront of the national debate on issues ranging from welfare reform, to tax policy to international relations. His most recent book, written in 1998, "Secrecy: The American Experience" expands on the report of the Commission on Protecting and Reducing Government Secrecy of which he was the Chairman. This is a fascinating and provocative review of the history of the development of secrecy in the government since World War I and argument for an "era of openness."

At home in New York, in a State which is known for its rough and tumble politics, he demonstrated leadership again and again, exercising the power of intellect and the ability to rise above the fray. That has been a wonderful contribution not just to New York but to all of America.

The "Almanac of American Politics" once noted "Daniel Patrick Moynihan

[was] the nation's best thinker among politicians since Lincoln and its best politician among thinkers since Jefferson." Pat made a huge contribution to this body and its reputation. I will never forget him.

His wife, Liz, his children, grandchildren and the entire Moynihan family are in our hearts and our prayers today. Daniel Patrick Moynihan's memory will continue to serve as an inspiration to us all in the Senate family—as he was in life—to better serve the country that he loved so much.

Mr. HOLLINGS. Mr. President, so many Senators have spoken so eloquently about the loss of Senator Moynihan; but no one has been listened to in their speeches like they listened to our friend in the bow tie with the staccato delivery. Standing in this Chamber, he would overwhelm with his original thoughts, including overwhelming this Senator who had the good fortune to listen to his ideas for all 24 of his years here.

The saddest part about losing our friend is we lose him when we need him most.

He was the authority on Social Security, just when we need someone to stand up and expose the numbers that these voodoo tax cuts are taking out of the Social Security trust funds. He was the United Nations Ambassador who spoke bluntly, just when we need a guy with an opinion to straighten out those people up in New York. He was the architect who turned Pennsylvania Avenue into a grand boulevard, just when we need someone to figure out how to protect against terrorism and not undo the beauty he brought to this city.

Right to the point: he was from the world of intellect, not from the nonsense poll watchers. This Senator will miss the gregarious big man with the biggest of the big ideas, who nevertheless got things done in this Chamber.

My wife Peatsy joins me in extending our deepest sympathy to his wonderful wife Elizabeth and their family.

The PRESIDING OFFICER. The Senator from Massachusetts.

Mr. KENNEDY. Mr. President, our dear colleague, Pat Moynihan, was a true giant in the Senate, and his loss is deeply felt by all of us who knew him and admired him. He was a brilliant statesman and legislator, and he was also a wonderful friend to all the Kennedys throughout his extraordinary career in the public life of the nation.

Forty-two years ago, President Kennedy enlisted many of the finest minds of his generation to serve in the New Frontier. Among the outstanding young men and women who answered his call was the brilliant young Irishman who became a special assistant to Jack's Secretary of Labor—and then an Assistant Secretary of Labor himself—Daniel Patrick Moynihan. On that snowy Inauguration Day in January 1961, the torch was passed to that new generation of Americans, and Pat Moynihan helped to hold it high in all the years that followed.

Pat leaves an outstanding legacy of extraordinary public service and brilliant intellectual achievement that all of us are proud of, and that President Kennedy would have been proud of, too.

Throughout his remarkable career, Pat was on the front lines on the great social, political, and cultural challenges of the day. To know him was to love him—the remarkable intellect, the exceptional clarity of his thinking—the abiding Irish wit that impressed and enthralled us all so often. We were not alone. Pat's qualities and achievements captivated, educated, and inspired an entire generation of Americans.

All of us in Congress and around the Nation learned a great deal from Pat, and we will miss him dearly. His wisdom and experience contributed immensely to the progress our country has made on a wide variety of issues. We loved the professor in him.

It was not unusual for Senators on both sides of the aisle to come to the Senate floor to hear Pat speak—Senators sitting like students in a class, trying to understand a complex issue we were struggling with.

The whole Senate loved and respected Pat. As he often said, "If you don't have 30 years to devote to social policy, don't get involved." He dedicated his brilliant mind and his beautiful Irish heart to that challenge, and America is a stronger and better and fairer nation today because of his contributions. With his great insight, and wisdom, he skillfully questioned the way things worked, constantly searching for new and better ways to enable all Americans to achieve their dreams.

In the 24 years Pat served with us in the Senate, he was the architect of many of the Nation's most progressive initiatives to help our fellow citizens, especially those in need. He left his mark on virtually every major piece of domestic policy legislation enacted by Congress.

He had a central role in shaping the debate on welfare reform, and he was a visionary when it came to protecting and strengthening Medicare and Social Security. He spearheaded the major transportation legislation that provides indispensable support for highways throughout the country and for mass transit in our cities.

An important part of Pat's legacy is the restoration of Pennsylvania Avenue, which my friend and colleague, Senator SCHUMER, referenced—the nation's principal thoroughfare. The key to that dream was the preservation of Lafayette Park, right across from the White House. Jackie Kennedy Onassis put forward the vision that she and Pat shared to preserve that famous national square and the townhouses that surround it, which are such a vital part of our history and our architectural heritage.

Throughout his career, Pat worked brilliantly, effectively, tirelessly, and with great political skill, to promote the highest values of public service.

And in doing so, he earned well-deserved renown and respect from all of us in Congress on both sides of the aisle, from Republican and Democratic administrations alike, from political thinkers, foreign policy experts, and leaders of other nations as well.

In a world of increasing specialization, there was no limit to his interest or his intellect or his ability. In so many ways, he was the living embodiment of what our Founding Fathers had in mind when they created the United States Senate. And he did it all without ever losing his common touch, because he cared so deeply about the millions of citizens he served so well, the people of New York.

One of my own happiest associations with Pat was our work together to end the violence in Northern Ireland and bring peace to that beautiful land of our ancestors. Pat and I worked closely with Tip O'Neill and Hugh Carey on that issue, and they called us the "Four Horsemen."

Pat believed very deeply in that cause and in all the other great causes he did so much to advance during his long and brilliant career. Whether serving in the Navy or as professor, adviser to Presidents, Ambassador, or Senator, Pat brought out the best in everyone he touched, and his mark on earth will be remembered forever.

At another dark time in our history, after President Kennedy was taken from us, Pat said, "I don't think there's any point in being Irish if you don't know that the world is going to break your heart eventually." Pat's loss breaks all our hearts today, and we know we will never forget him. We never forgot the lilt of his Irish laughter that stole our hearts away.

My heart goes out to Liz and the entire Moynihan family. We will miss Pat very much, and we will do our best to carry on his incomparable work to make our country and our world a better place.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. DASCHLE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. DASCHLE. Mr. President, I spoke briefly last night of the sorrow we all felt on hearing that our former colleague, Daniel Patrick Moynihan, passed away. This afternoon, I join with Senators SCHUMER, CLINTON, KENNEDY, DODD, and others to return to the floor to say a bit more for the record about this truly remarkable man and about how much the Senate and the Nation will miss him.

Opening this morning's newspapers at a time when news of the war in Iraq seems to eclipse all else, I found it fitting that Daniel Patrick Moynihan was—as he was so often during his long

public career—once again front page news. Newspapers across the nation—and indeed, around the world—are filled today with accounts of Senator Moynihan's life and work.

What has been written in just the short time since his death yesterday afternoon reminds us how extraordinary Pat Moynihan really was.

The New York Times—the newspaper Senator Moynihan read religiously every day, from cover to cover, we are told—reported that he "brought a scholar's eye for data to politics and a politician's sense of the real world to academia."

The Washington Post noted that he "pursued with distinction enough careers for half a dozen men of lesser talents and imagination: politician, presidential adviser, diplomat, author, professor, public intellectual."

In talking about Senator Moynihan with colleagues and friends last night and today, it strikes me that everyone seems to come back to one idea: People like Pat Moynihan simply do not come along every day.

I said yesterday that he seemed larger than life. He was also, truly, one of a kind. Senator Moynihan's myriad public accomplishments are being—and will no doubt continue to be—well documented.

Today, I want to add to what has been said in the press and on this floor some of the less-frequently mentioned things that made Pat special to those of us who had the privilege to know him and work with him.

Pat Moynihan enlivened the Senate. He did so in many ways, but there are three in particular that come to mind for me today.

First was the way he applied his encyclopedic mind to the deliberations of the Senate. In our Democratic caucus meetings, in committee hearings, and here on the floor, he elevated our discourse. He would make a point, and drive it home, by drawing on his sweeping knowledge of history, literature, poetry, and the arts. He could quote from hundreds of sources—from memory.

Listening to Pat speak extemporaneously, you might be treated to verbatim quotes from Disraeli or Churchill, Yeats or Robert Frost, Dylan Thomas, Evelyn Waugh, Arthur Conan Doyle, or Shakespeare. He always had just the right quote to support his argument, and he always quoted accurately.

In once read that the staff of the Shakespeare Theater here—where Pat was a frequent patron—often noticed him silently mouthing the words of the play—as the actors spoke them.

A second gift of Pat's that we all treasured was his ready sense of humor. It was a puckish, mischievous wit, and it never failed to surprise and amuse us.

I remember when the Hart Senate Office Building was completed. Pat was never an admirer of the architecture of the Hart Senate Office Building. In

fact, he thought it was downright ugly. When the building was finished and the construction tarp was taken down, Pat introduced a resolution saying the tarp should be put back up.

Pat also knew how to use his wit to disarm. He was famously blunt and direct with the press. But he also knew how to use humor to avoid questions he preferred not to answer.

Nearly every week, he invited the New York press corps into his office in the Russell Building for coffee and to answer questions. If he chose to, he could crack a hilarious joke and have the press in stitches. By the time they got through laughing, they had forgotten the question altogether.

Finally, Pat Moynihan was a fierce Senate institutionalist—a quality that endeared him to me, to Senator BYRD, and to so many of us.

Pat Moynihan loved and revered this institution—much as he loved and revered public service.

His respect for the Senate showed itself in many ways, from his stout defense of Senate powers and prerogatives to his keen interest in the architectural preservation of the Capitol Building and its environs.

Pat had a sentimental side, as many of us do, when it came to this building.

On special occasions, he loved to present friends with a gift of sandstone bookends made from the old East Front of the Capitol. With each presentation of those treasured stones, Pat loved to tell an elaborate story about the political intrigue surrounding the extension of the East Front in the 1950s.

These are just a few of the special things that come to mind as we reflect on the unique life and legacy of our friend and former colleague.

I said last night that in losing Pat Moynihan, New York and the Nation have lost a giant. And, as Winston Churchill once said of another great patriot, we shall not see his like again.

On behalf of the entire United States Senate, I again extend sincerest condolences to Pat's beloved wife and partner, Liz, to their children, Tim, John, and Maura, and to their grandchildren, Zora and Michael Patrick.

We thank them for sharing so much of their husband, father and grandfather with us. Our thoughts and prayers are with them at this hour.

I yield the floor.

The PRESIDING OFFICER. The Senator from Missouri.

Mr. BOND. Mr. President, I rise today to join my colleagues to mourn the passing of and express respect and admiration for the service of our former colleague, Daniel Patrick Moynihan, whom we recently lost.

Before I came to this body, I had heard a great deal about Pat Moynihan. Who had not? If you followed Government, if you were interested in policy, Pat Moynihan probably said something that was very important. He was way ahead of his time on some issues. On other issues, I disagreed

with him rather strongly, but you knew if Pat Moynihan spoke, it was going to be worth listening to. If you did not agree with him, you were going to have to work hard to counter it.

I had some disagreements with the distinguished Senator from New York. As a matter of fact, in the 1992 highway bill, I had a spectacular confrontation with him. We disagreed over a courthouse that was included in the highway bill. Thereafter, we became very good friends, and I think as a result of our rather tumultuous getting acquainted, I had the opportunity to spend a good bit of time with him.

We were neighbors in an area of the Capitol where we both had workspaces. I spent a number of evenings enjoying a discussion with him as we watched the debates on the floor of the Senate. His ability to discuss and have insightful observations about so many subjects was truly impressive. If I ever met a Renaissance man, it was Pat Moynihan.

I will give one example. Everybody knows the great role he played in revitalizing Pennsylvania Avenue and the leadership he provided. He was a great student of architecture. One of the projects we worked on in Missouri was saving the Wainwright Building, the first steel-framed skyscraper designed by Louis Sullivan. I mentioned it to him one day. He proceeded to give me a short course in architecture and the role of Louis Sullivan and his draftsman, Frank Lloyd Wright, which went far beyond the knowledge I had of the building in St. Louis. As a student of architecture, as a student who appreciated the benefits architecture brings to the quality of life, he was absolutely without peer.

There were many other issues, and I know my colleagues will have many thoughts to share about him, but I wanted to rise to say to those he leaves behind that he was truly an outstanding servant, one whose friendship and whose insights and experiences I personally will always hold dear. I know this body is far richer for his presence and his service.

I thank the Chair. I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BURNS. Mr. President, I also rise to join with my colleagues on the passing of Pat Moynihan. Where does one start when a friend and colleague leaves us?

When Senator Moynihan retired from the Senate, where he served our country and his State so well, he really did not leave us. Now in this, his last transition, he will not leave us. He left so much of himself with us. His words will remain with us for years to come.

I did not join the Senate until 1989. Being on the opposite side of the aisle—I was one who had not earned his spurs yet—I did not have the opportunity to get to know him until we went on a trip together to the Persian Gulf during Desert Shield in 1990. I can say my life has been richly blessed

serving with a lot of men and women who have since retired from this body. He was one of those people.

That was a great trip to the Persian Gulf. We spent a lot of hours in flight and spent a lot of hours in conversation, which was truly enlightening to this Senator from a rural State such as Montana. Our relationship grew from that point, and I realized what a marvelous man he really was.

He was a man true to his faith and principles. His intellect stood him apart from most men I have ever known, but he coupled that intellect with good old-fashioned common sense and deep wisdom.

The subject matter of the conversation did not make any difference. He could relate to anyone on a common ground. The ability to communicate with anybody who is not blessed with the same amount of institutional information or knowledge of any issue that may confront policymakers on a daily basis is a wonderful talent. He was one I held in high esteem, as he was one of the most intelligent men I have ever known.

It is unusual to find a person of that caliber to be blessed with a great sense of humor, and to put it on our level. He was quick, and his humor would sneak up on you. A man of his own style, very comfortable with himself, his presentations on the floor, in committee, or in public were strictly Pat Moynihan. We shall miss his voice on the floor of the Senate for several reasons, and printed words cannot describe that distinct sound.

I notice my friend from West Virginia is in the Chamber. Senator Moynihan sat only two seats behind Senator BYRD.

We can hear him today say: Mr. President, may we have order.

That was distinctly a call we all knew, understood, and respected. I shall miss him. I shall never forget him. Whatever accolades he may receive, he earned every one.

I yield the floor.

The PRESIDING OFFICER. The Senator from West Virginia.

Mr. BYRD. Mr. President:

There is a Catskill eagle in some souls that can alike dive down into the blackest gorges and soar out of them again and become invisible in the sunny spaces. And even if he forever flies within the gorge, that gorge is in the mountains; so that even in his lowest swoop, the mountain eagle is still higher than other birds upon the plain, even though they soar.

I was saddened to learn last night of the death of one of the most educated, most versatile, and most gifted persons ever to bless this Chamber, and one of my favorites, our former colleague, Senator Daniel Patrick Moynihan.

With doctorate and law degrees from the Fletcher School of Law and Diplomacy, he was a Fulbright scholar and the author of a number of sometimes controversial, but important, books. He held academic positions at several of our country's most prestigious universities, including Syracuse, Harvard, and MIT.

Unable to settle into an academic life, Pat Moynihan went on to serve in high positions in the administrations of Presidents John F. Kennedy, Lyndon Johnson, Richard Nixon, and Gerald Ford—making him the first and only person to serve in the Cabinet or sub-cabinets of four successive administrations. His Government work included serving as the American Ambassador to India and as the United States Permanent Representative to the United Nations.

Even with this background, and these accomplishments, Daniel Patrick Moynihan still refused to rest. In fact, his greatest work, I might even go so far as to say his destiny, was still ahead. In 1976, he was elected to the first of four terms in the United States Senate.

I was then the Democratic whip. I knew I was going to be the next Senate majority leader, so I welcomed Pat Moynihan to the Senate and assured him I would do my best to see that he got appointed to the Senate Finance Committee. That is where he wanted to go.

So it was in this chamber that the talents, the skills, and the powerful intellect of this philosopher-statesman shined the brightest.

It was more than his outstanding work as a Senator from a large and powerful State.

It was more than his outstanding work as chairman of the Senate Environment and Public Works Committee and as chairman of the Senate Finance Committee.

It was that he was a visionary with the strongest sense of the pragmatic, an idealist with the most profound grasp of what was practical, an internationalist who always put our country first. With his keen and profound historical perspective and his incredible breadth of knowledge ranging from taxes to international law, he had the uncanny ability to make us confront issues that needed to be confronted, and to cut to the core of a problem and then help us to solve it.

A person and a Senator not only of high intellectual quality, but also high intellectual honesty, Senator Moynihan took on the complicated and politically sensitive issues, like Social Security, health care, and welfare reform, with passion and compassion; he took on these mighty subjects with determination and foresight and with unflinching integrity.

I have never forgotten, and will never forget, our valiant fight together to challenge and defeat the line-item veto. I wish he were here now. This was one of his many struggles to preserve and to protect our constitutional system. We need more Pat Moynihans who would take an unflinching stand for the Constitution and this institution. He truly believed in our Constitution just as he truly believed in the mission as well as the traditions, the rules, and the folkways of the United States Senate. He knew that the American Government is not the monster that dema-

gogues fear and like to portray but a positive, creative force in American life that has helped all Americans to enjoy better, safer, and more productive lives.

Senator Moynihan retired from the Senate in the year 2000. But he was one of those Senators who was so much a part of this institution that he has never really left it. I still look over at his seat and sit in my own and turn it in that direction and listen to him. I can hear him; I can still see him. Yes, just like I still see Richard B. Russell who sat at this seat and who departed this life on January 21, 1971; like I can still see Everett Dirksen, that flamboyant Republican orator and leader; as I can see Lister Hill of Alabama, and the other great lawmakers with whom I have had the privilege and the honor of serving.

I look over there and see his unruly hair, his crooked bow tie, his glasses that always seemed about to fall off his face, and that unforgettable Irish twinkle in his eyes.

But I have missed his incredible grasp of the issues. I have missed his intellectual vigor, and his incisive wit and wisdom. In these difficult and trying times, I, and the Senate, have sorely missed his innate sense of fairness, and his unbounded and unqualified determination to do the right thing regardless of political party or political consequences. As I said when he retired from the Senate, "His conscience is his compass. . . . Senator Moynihan states facts, the cold, hard truths that many others in high places refuse to face and that some are unable to see."

Senator Moynihan lived the lifetime of ten mortals. An author, ambassador, a college professor, an outstanding public servant, and a great United States Senator, he accomplished so much. He leaves an indelible mark on this country. His legacy is intact. His was a creative and successful life. And, he was blessed with a wonderful and gracious wife, Elizabeth. My wife, Erma, and I extend our deepest and heartfelt condolences to Pat's entire family.

I close my remarks by reciting the immortal words of Josiah Gilbert Holland:

God give us men!

A time like this demands strong minds,  
great hearts, true faith, and ready hands.  
Men whom the lust of office does not kill;  
Men whom the spoils of office cannot buy;  
Men who possess opinions and a will;  
Men who have honor; men who will not lie.  
Men who can stand before a demagogue  
And brave his treacherous flatteries without  
winking.

Tall men, sun—crowned;  
Who live above the fog,  
In public duty and in private thinking.  
For while the rabble with its thumbworn  
creeds,  
It's large professions and its little deeds,  
mingles in selfish strife,  
Lo! Freedom weeps!

Wrong rules the land and waiting justice  
sleeps.  
God give us men!

Men who serve not for selfish booty;  
But real men, courageous, who flinch not at  
duty.

Men of dependable character;  
Men of sterling worth;  
Then wrongs will be redressed, and right will  
rule the earth.

God Give us Men!

Mr. President, those of us who knew Daniel Patrick Moynihan, especially those of us who served with him here in the Senate, will remember his "strong mind," his "great heart," his "true faith," and his "ready hands." We will remember him as a man of "dependable character" and "sterling worth."

Thank you, God, for giving us Senator Daniel Patrick Moynihan.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BROWNBACK. I ask unanimous consent to speak as in morning business for 10 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BROWNBACK. Mr. President, I rise today to join my colleagues in offering a tribute to the late distinguished Senator Patrick Moynihan, a role model, an inspiration, a friend, and my fellow Senator. I can only hope that with my poor speaking skills, in comparison certainly to his, I can do justice to his many virtues and innumerable contributions he made to this Nation. I know today many of my colleagues are lauding him for his principled stands, even if it meant feeling exiled in Siberia. He many times fought the lonely and oftentimes frustrating fight, but he knew what was right and that sustained him through the years of criticism and controversy and, ultimately, was normally proven right. He was a great role model.

In fact, when I first met the Senator from New York, one of the things that came to my mind was what the German poet, Johann Wolfgang von Goethe, once said:

Talents are best nurtured in solitude; character is best formed in the stormy billows of the world.

He also said:

He who is firm and resolute in will, molds the world to himself.

I can't think of anybody to which this statement applies better than to Senator Moynihan. He has always been willing to stand upon his principles, in solitude if necessary, to weather the stormy billows of the world, to truly mold the world to himself.

He has been someone who has been the epitome of being firm and resolute in will, no matter the criticism, the controversy or the circumstances.

In fact, when he first wrote his report to President Johnson, for example, 40

years ago, highlighting the rising out-of-wedlock birthrates that were taking place in the country, he felt that this threatened the stability of the family, particularly minority families, one of the building blocks of our society. He was roundly attacked at that time. Rather than seeing this report rightly as a chilling foreboding of problems to come, people chose to turn a blind eye to the truth upon which he so correctly shed light. Now we have reached a stage where the out-of-wedlock birthrates in all the communities in our country have reached dangerous proportions, and everyone is in agreement about exactly how dangerous this is.

How many times we have heard, "Patrick Moynihan was right." How many times should we have had to hear it said? Senator Moynihan always understood the overriding importance of the truth, of ensuring that there is substance behind one's politics and not just words. He showed this time and time again.

For example, one of the most important chapters of our Nation's story of human freedom and dignity is the history and legacy of the African-American march towards freedom, legal equality, and full participation in American society. Senator Moynihan understood the importance of this history, which is why in the 102d Congress he championed the effort to create a National African American Museum, a vital project upon which Congressman LEWIS and I now have spent several years working and which we hope to get to completion.

With Senator Moynihan's leadership, at that time the museum idea successfully passed the Senate but, unfortunately, did not pass the House and to this day we picked up his mantle and are still working on it.

Senator Moynihan understood why it was so critical to honor this history, truly the history of not just African Americans but of our Nation. His commitment was key to the first efforts.

As I seek to move forward the legislation to create the museum, I am honored that I am now carrying on the work he began in this body. It certainly makes for very big shoes to fill, but I am only hopeful that in his memory I may do just efforts justice.

Billy Graham once said:

Courage is contagious. When a brave man takes a stand the spine of others are often stiffened.

This was always true when we associated with Senator Moynihan. Somehow, people seemed to stand a little taller, act more resolute. They even argued better. No one could ever out argue Senator Moynihan, but somehow the challenge of having such a talented opponent made one's own skills sharper.

There is so much more to my friend, though, than what is so obviously and publicly known. For example, so many of us here experienced his wonderful and robust sense of humor, something I wish everyone could have had the

pleasure of participating in seeing. Senator Moynihan was all of this and much, much more.

He was often described as the great statesman of the Senate, a breed that seems more and more difficult to find in politics. He was always a steadfast defender of American principles. He was also someone who brought dignity, character, and humor to this body. He has been and always will be the role model of the true statesman.

In the Second Epistle to Timothy, Paul writes:

I have fought the good fight, I finished the course, I have kept the faith.

Senator Moynihan certainly did so. All of us here and across the Nation have benefited.

Mr. President, I yield the floor, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. FRIST. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. CHAMBLISS). Without objection, it is so ordered.

Mr. FRIST. Mr. President, as we bring to a close what has been a very productive week over the last 4 days here in the Senate, we have had ups and downs and a lot of very productive debate. Many sad events have been talked about on the floor, and many happy events have actually been talked about on the floor, with the range from the death of Daniel Patrick Moynihan, an icon who has spoken so many times from this floor to the American people—indeed, to the world—to the many comments made in morning business over the course of this week paying tribute to our men and women, our soldiers overseas; a resolution today commending the coalition of allies who support the United States and our British friends in the efforts that are underway as I speak today; all the way to a budget that is a culmination, in many ways, of weeks and weeks of work as we have defined the priorities of this body in spending the taxpayers' dollars for the foreseeable future—a first step, the culmination of a lot of debate and discussion as we go through our conference with the House over the next several weeks.

We had a lot of ups and a lot of downs but a lot of progress, and we are doing the Nation's business at the same time we are paying respect to the incidents that are playing out before us in the international and domestic realm. Last night I had the opportunity of introducing the resolution, along with Senator DASCHLE, paying respects to Senator Moynihan and, as I mentioned in my opening comments today, once again, the great legacy that he leaves all of us.

I would like to pay one final tribute to him, and read just a few paragraphs from the commencement speech he gave at Harvard in 2002, which has previously been printed in the RECORD.

The commencement speech at Harvard, 2002, is entitled "Civilization Need Not Die" by Daniel Patrick Moynihan:

Last February, some 60 academics of the widest range of political persuasion and religious belief, a number from here at Harvard, including Huntington, published a manifesto: "What We're Fighting For: A Letter from America."

It has attracted some attention here; perhaps more abroad, which was our purpose. Our references are wide, Socrates, St. Augustine, Franciscus de Victoria, John Paul II, Martin Luther King, Jr., Alexander Solzhenitsyn, the Universal Declaration of Human Rights.

We affirmed "five fundamental truths that pertain to all people without distinction," beginning "all human beings are born free and equal in dignity and rights."

We allow for our own shortcomings as a nation, sins, arrogance, failings. But we assert we are no less bound by moral obligation. And finally, . . . reason and careful moral reflection . . . teach us that there are times when the first and most important reply to evil is to stop it.

But there is more. Forty-seven years ago, on this occasion, General George C. Marshall summoned our nation to restore the countries whose mad regimes had brought the world such horror. It was an act of statesmanship and vision without equal in history. History summons us once more in different ways, but with even greater urgency. Civilization need not die. At this moment, only the United States can save it. As we fight the war against evil, we must also wage peace, guided by the lesson of the Marshall Plan—vision and generosity can help make the world a safer place.

Those are the words of Daniel Patrick Moynihan, again, in 2002. They reflect very much the global thinking, the compassion, the integrity, the foresight of this great icon in this body.

#### SUPPORTING COALITION TROOPS

Mr. FRIST. Mr. President, I want to take just one final moment and comment on our troops overseas. President Bush and Prime Minister Blair met today at Camp David, just a few hours ago. Today we passed in this Senate unanimously a Senate resolution to commend the members of the coalition for their support of this noble cause.

On this day of Prime Minister Blair's visit, I want him to know, and I want the RECORD to reflect, that the Senate and the American people are grateful for his courage, for the courage of the British people and, above all, for the courage of the British troops fighting shoulder to shoulder with the American troops in Iraq.

We have seen more evidence of the brutal tactics of Saddam Hussein's regime: Iraqi soldiers dressed in civilian clothes; Iraqi soldiers surrendering and then firing on coalition forces; military equipment placed in residential areas and near cultural sites; even reports of Iraqi soldiers using women as shields and giving weapons to children.

These and other horrific acts that we have been able to witness firsthand as they played out over the last 7 days lead us only to strengthen our coalition's resolve. Let there be no doubt,

we are engaged in a just war against evil.

We continue to see the courage of our troops. I am especially proud as a Tennessean of the 101st Airborne out of Fort Campbell. It is Fort Campbell, KY. But if you look on a map, you see almost all of it—I have to be careful—almost all of the land, the majority of the land, is in Tennessee. The 101st Airborne, as we all know from the media coverage, has been dispatched to the battlefield. I have had the opportunity to look at a number of photographs. Although I know it is difficult for my colleagues in the room to see, I just want to share one of those photographs.

The caption underneath it reads as follows:

U.S. Pvt. Elizandro Gonzales, of the 502nd Infantry Regiment, 101st Airborne Division, Air Assault, prepares his M249 light machine gun before pressing forward to the north, Thursday, March 26, 2003 in Iraq.

And the caption continues to read:

Gonzales said that he and the rest of his ground assault convoy were ready to take the fight to the enemy.

That is the caption from the reporter who was with the photographer who took this individual picture.

I show that picture and mention it because I look forward to the opportunity of joining members of the families of many of these soldiers on Sunday at Fort Campbell so that I can personally express my appreciation for the sacrifices they are making, their families are making, and their friends are making overseas for all of us.

Mr. President, our prayers and our people continue to be with our brave men and women in battle in Iraq.

#### INTERNATIONAL LAW REGARDING OCCUPIED IRAQ

Mr. GRASSLEY. Mr. President, next week we are going to have a supplemental appropriations bill of at least \$75 billion before the Congress of the United States for the funding necessary for the military action in Iraq, at least for the early part of that action, which number could not have been decided when we passed the appropriations bills in January because at that point there would not have been any military action. I raise this issue now in conjunction with what there is in international law in regard to a victorious power in a nation, after the war is done, of what can be used of the natural resources of a country for the victorious country to administer the nation as well as to rebuild that nation.

The reason I raise these points about international law is because there is very clear international law about what a victorious nation can do and cannot do in regard to the resources of the defeated nation. I raise this issue at this point because I want to make sure the American taxpayers are not saddled with any of the costs of rebuilding Iraq that can be legitimately paid for, under international law, out of the resources of Iraq.

After the first full week of the conflict, the allied forces have pushed well into the country, liberating Iraqi populations across western and southern Iraq. These developments, then, raise an issue that must be explored and discussed before we obligate taxpayers' money to rebuilding Iraq; that is, with regard to the United States and allied occupation of Iraq, what does international law tell us? What does international law dictate with regard to our rights as the occupying power to administer Iraq's oil resources and our obligations to the citizens of Iraq?

The Hague Convention of 1907 and the Geneva Convention provide the basis for international law with regard to the obligations and rights of an occupying power. They provide specific guidelines for administering the resources of the occupied territory and the obligations of the occupying power to provide for the welfare and the safety of the occupied people.

With regard to the rights of an occupying power to use public property and resources, article 53 of Hague regulations of 1907 provides that an occupying power can only take possession of state-owned property, and any seizure of private property must be restored and compensation provided when peace is made.

Further, article 55 provides:

The occupying State shall only be regarded as administrator and usufructuary of the public buildings, real property, forests and agricultural works belonging to the hostile State.

The rules of usufruct provide a tenant—in this case it would be the United States or the coalition forces—the right to use and enjoy the profits of property owned by Iraq, as long as the property is not damaged or altered in any way. In addition, the allied forces may use the public assets only for the benefit of Iraq and the Iraqi people, and to defray the costs of administration.

Secretary Powell recently reaffirmed this right. When discussing the issue of oilfields, he stated:

You can be sure that they [meaning the oilfields] would be protected and the revenue generated from any such oil fields would be used in accordance with international law and to the benefit of the Iraqi people.

The occupying power may also take possession of public movable property only if such property can be directly or indirectly used for military operations. Clearly, Iraq's oil reserves are susceptible to military use and thereby subject to seizure by U.S. military forces under the laws of war to restore Iraq.

In addition, the oil produced from Iraqi wells may be considered similar to the produce of public land which, under article 55, may be appropriated by the occupying power.

With regard to the obligations of the occupying power, article 43 of Hague regulations of 1907 state:

The authority of the legitimate power, having actually passed into the hands of the occupant, the latter shall take steps in his power to restore and ensure, as far as possible, public order and safety.

The Geneva Convention, relevant to the protection of civilian persons in time of war, states that the occupying power is also responsible for establishing a direct system of administration and maintaining the public order.

The key restriction to the use of Iraq's oil is that the proceeds are limited to occupation purposes, which includes measures taken in the furtherance of fulfilling that obligation that I just read under article 43, to reestablish peace and order to Iraq. Clearly, international law provides that the United States is entitled to use the money from oil sales to pay for such obligations as long as food and water, health care, roads and bridges, schools and airports, as examples.

Once a viable Iraqi government is established, the oilfields must be returned to Iraq in a reasonable condition.

One final issue for debate will be the role of the U.N. in the reconstruction and administration of Iraq. For example, what will remain of the United Nations Oil For Food Program in post-Saddam Iraq? Given the U.N.'s inability to fulfill its obligations with regard to enforcing Security Council Resolution 1441, it is unclear whether the U.N. will be relevant at all in the reconstruction efforts of Iraq.

It is my hope that the U.N. will follow the lead of the United States, Britain, and the other 40 or more allies currently in Iraq enforcing the U.N. resolutions. After all, it must be made very clear that the resources of Iraq will finally be available for the use of the Iraqi people, for the betterment of those same people.

For far too long, we know the prisoners of Saddam's regime have been deprived of their country's riches and forced to survive as peasants. While the responsibility for providing for the welfare of the Iraqi people belonged to Saddam Hussein, he was, as we know, more interested in spending it on himself in the form of elaborate palaces and in the pursuit of weapons of mass destruction.

The Iraqi people will finally share in the wealth of their country that has always belonged to them rather than Saddam sharing it with his family and the cronies of his brutal regime.

I hope the Congress will take into consideration the rights the taxpayers of the United States have under this Geneva Convention, to make sure the resources for the rebuilding of Iraq come from Iraqi natural resources and not from the American taxpayers. That should be fully taken into consideration, as some of the money we appropriate next week will probably be used for that purpose of at first establishing administration in Iraq.

I yield the floor.

#### THE PROTECTION OF LAWFUL COMMERCE IN ARMS ACT

Mr. STEVENS. Mr. President, the Protection of Lawful Commerce in

Arms Act is an important piece of legislation that will address the growing problem of junk lawsuits filed with the intention of driving the firearms industry out of business. I thank Senator CRAIG and Senator BURNS for their efforts to ensure this legislation is addressed and moved through Congress.

This act does not curtail the legal rights of victims who suffer injuries from the actions of firearm or ammunition manufacturers. The purpose of this legislation is to prevent the multiple lawsuits that have materialized which name the firearms and ammunition industries as defendants and attempt to hold these industries liable for the criminal acts of a third party.

These frivolous lawsuits target the legitimate firearm and ammunition industries in attempts to destroy these industries. If firearm and ammunition manufacturers were forced to pay for the criminal acts of third parties, the concept of fairness would be eliminated. The impact of these suits would also affect this country economically and socially. Any limitation of one's constitutional right to bear arms is not acceptable. The destruction of the firearms and ammunition industries would cause many Americans to lose their jobs. In addition, if the firearms and ammunition industries were destroyed, the right to lawfully bear arms may be curtailed. Many Alaskans depend upon the right to bear firearms for subsistence purposes as well as for self-defense.

Courts across the Nation are wasting valuable time on frivolous lawsuits. At this time, 28 States have enacted legislation to prevent frivolous lawsuits against the firearms and ammunition industries based on the criminal behavior of others. I encourage all of my colleagues to join me and take a stand against the lawsuits that attempt to abuse the legal system of this great country, by supporting the Protection of Lawful Commerce in Arms Act.

#### THEY'RE TOO SMART FOR THAT

Mr. LEVIN. Mr. President, last month the American Academy of Pediatrics published a survey reporting that most parents believe that their children would not touch a gun they found. Unfortunately, these beliefs are inconsistent with other studies of the way kids actually react around guns, including a July 2002 report by the David and Lucille Packard Foundation.

The American Academy of Pediatrics survey reported that an estimated one third of American homes with children contain at least one firearm and nearly half of all firearms in homes with children are not stored safely. According to the article, 87 percent of respondents predicted that their children would not handle guns they found, whereas 13 percent predicted that there was a chance their children would do so. Researchers grouped parents' responses into three categories. First, 46 percent of respondents said "my children would not touch

guns because they're too smart for that." Second, 35 percent said "my children would not touch guns because I've told them not to." And third, 11 percent said, "my children would probably pick up or play with guns they found, because that's just what kids do."

However, the earlier David and Lucille Packard Foundation study demonstrated that children often do not behave as their parents might believe. In fact, according to the foundation's report, children and young people are actually likely to handle a gun if they find one.

All parents want to ensure the safety of their children. One thing the Senate can do to help is pass common sense safe storage legislation for firearms. Under Senator DURBIN's Child Access Prevention Act, adults who fail to lock up loaded firearms or an unloaded firearm with ammunition could be held liable if that weapon is taken by a child and used to kill or injure him or herself or another person. The bill would also increase the penalties for selling a gun to a juvenile and create a gun safety education program that includes parent-teacher organizations, local law enforcement and community organizations. I support this bill, urge my colleagues to support it, and hope the Senate will act on it during the 108th Congress.

#### LOCAL LAW ENFORCEMENT ACT OF 2001

Mr. SMITH. Mr. President, I rise today to speak about the need for hate crimes legislation. In the last Congress Senator KENNEDY and I introduced the Local Law Enforcement Act, a bill that would add new categories to current hate crimes law, sending a signal that violence of any kind is unacceptable in our society.

I would like to describe a terrible crime that occurred September 28, 2001 in New York, NY. A Yemeni man was badly beaten in the Bronx while working at his newsstand. Before dragging him outside and hitting him in the head with a bottle, the assailants, three local men, yelled, "You Arabs get out of my neighborhood! We hate Arabs! This is war!"

I believe that Government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Local Law Enforcement Enhancement Act is a symbol that can become substance. I believe that by passing this legislation and changing current law, we can change hearts and minds as well.

#### ESTATE TAX REPEAL

Mr. BAUCUS. I support estate tax repeal. But I am forced to vote against Senator KYL's amendment for permanent repeal because of two concerns. First, I am concerned about mounting deficits, and second, I believe that this amendment would result in payment

reductions to rural providers under Medicare.

The budget resolution we are debating today includes tax cuts that total \$1.3 trillion. The budget also proposes that \$725 billion of these tax cuts be enacted immediately, under the reconciliation process.

Two years ago, we passed a \$1.3 trillion tax cut. I supported that tax cut. But those were different times. We had a surplus. We did not foresee the significant decline in revenues. Or the deficits that followed.

This is not the time to reduce revenues by \$725 billion. It would hurt our budget and our economy.

In order to prevent the passage of tax cuts that would drive up the deficit and hurt our economy, I believe that we must reduce the size of this tax cut.

While Senator KYL has stated that he intends to pay for his amendment, I am concerned that his offset would have a negative impact on rural providers in Montana. The cost of his amendment is estimated to be \$46 billion. And when asked how he proposed to offset this cost, he stated that it should come from a general fund for Finance Committee action.

According to the Senate Budget Committee, this amendment would result in a negative allocation to the Finance Committee in 2009 through 2013. More specifically, the committee's allocation for these years would be negative \$22 billion. That's minus \$22 billion. Quite a deficit to overcome, and those savings would be difficult to find.

Those of us who were here when the Balanced Budget Act of 1997 passed recognize full well that these savings would come from Medicare. An estimated 90 percent of the savings passed by the Finance Committee in the 1997 law came from the Medicare Program, through reductions in payments to providers.

I would hesitate to cut the program a year before the baby boom generation starts to retire to finance a tax cut that we pass in 2003. Providers are currently facing severe reductions in Medicaid payments. They are coping with an uninsured rate that continues to climb, which means that they must shoulder an increasing burden of uncompensated care. These problems may worsen by the time these cuts take effect. They may also improve. But we cannot know for sure. And looking at the current state of our health care system, I am simply not prepared to take the chance that providers can sustain these cuts.

Mr. President, let me reiterate that I support estate tax repeal, and I will continue to support thoughtful and responsible changes to tax policy. But I cannot support this amendment at this time.

#### CITIZEN SOLDIER WEEK

Mr. ALLEN. Mr. President, I take to the floor today to discuss the importance of acknowledging the tremendous risks and sacrifices our men and



women in our Armed Forces make to ensure our continued freedom. In these turbulent and difficult times it is more important than ever to express our sincere and deep appreciation for the service of our Guard, Reserve, and active military.

To show our gratitude, I am pleased to announce that the first 7 days of June will be designated as Citizen Soldier Week. Through the passage of my resolution, S. Res. 58, we will recognize the unique sacrifices of members of the Reserves and National Guard.

Reserve and National Guard troops provide a substantial proportion of the combat forces required to carry out military operations. In doing so, many leave higher-paying jobs and place their civilian careers on hold to answer the call when our country needs their service. To begin providing the well-deserved recognition for their service, my colleagues and I have worked to make the first week of June, 2003, Citizen Soldier Week.

As I discuss this resolution and the importance of recognizing our citizen soldiers, I would like to make my colleagues aware of an active duty soldier, David S. Williams. David is a native of Chesapeake, VA who was captured by Iraqi forces after his AH-64 Apache attack helicopter was downed in central Iraq. I would like to offer my heartfelt concern and hope to David's family, and let them know I will do everything within my power to ensure David's safe return to his loved ones and his mother in Chesapeake, VA.

While David isn't a reservist or National Guardsman, his capture, and the effect it is having on his family and loved ones at home could happen to anyone who has the gumption to volunteer, serve, and defend our freedoms around the world.

And for that, all American soldiers—and their families—should be commended and thanked.

As our soldiers move closer and closer to Baghdad and continue to meet treacherous resistance, I believe it appropriate and right for the Senate to consider legislation to provide long overdue benefits to those who protect our cherished freedoms.

The Armed Forces Tax Fairness Act is an opportunity to provide our Armed Forces with logical tax relief to compensate them for their tireless and dangerous service to our country.

The men and women who join our military services are constantly faced with uprooting their families, being shipped off to foreign lands for months at a time, and long and difficult hours on the job. The jobs performed by our troops are often extremely demanding and come with great risk. As we are seeing daily in our liberation of the Iraqi people, these missions come with the real potential of casualties. While no legislation can compensate for the risks taken by our Armed Forces, I believe this legislation provides our troops deserved relief from unfair and burdensome tax.

The exclusion of tax from death gratuity payments should have been implemented generations ago. The freedoms that every American enjoys are protected by the service and sacrifice of those brave Americans who lost their life for this country. For the Federal Government to tax any portion of a death gratuity payment is wrong and insulting. The debt owed to the men and women who have died fighting for the principles of this country is incalculable, but the least this Government can do is offer the family some degree of comfort and compensation without asking for a portion in a tax return. Nothing can replace a soldier, sailor, airman or marine who does not come home; however, at least we can offer compensation without tax.

I fully support the Armed Forces Tax Fairness Act. However, I believe there are some other additional ideas that we, as the Senate, can adopt to improve the lives of those serving in our military. As many of my colleagues are aware, our troops are accorded a tax exclusion when serving in designated combat zones.

Earlier this year, I introduced legislation that would expand those combat zones to provide additional exclusion when our troops are deploying to dangerous areas around the globe.

I believe the combat zones tax exclusion should include the period in transit to that combat zone. By not subjecting military personnel to Federal or State taxes for this transit time, we would be providing a necessary benefit for the dangers associated with entering a combat zone. Deploying to a combat zone is a military operation that has its own set of dangers, from accidents to the constant threat of terrorist attack from the moment they leave their home port. And, our military personnel, including officers, should be covered by the full extent of the combat zone tax provisions during this critical period.

As we focus on the ongoing conflict in Iraq, I would like to remind my colleagues that we also have military personnel executing the war on terrorism. My legislation would also provide the proper tax breaks for service men and women serving on Operation Enduring Freedom in Guantanamo Bay, Cuba, and the Horn of Africa. We know that these two areas remain filled with danger and instability from terrorist threats, so the combat zone exclusion should also be applied to these duty stations.

Many of my constituents know the dangers associated with operating in Guantanamo Bay. The soldiers of the 2nd Battalion, 116th Infantry Regiment of the Virginia National Guard are serving in Cuba. They are playing an integral part in the war on terrorism and should be properly and fairly compensated for that service without taxation by the Federal Government during their service at Guantanamo.

I believe that personnel serving overseas in support of the global war on

terror are performing duties at least as hazardous as those performed by personnel in some existing qualified hazardous duty areas.

As our Active, Guard and Reserve Armed Forces engage in a war with Iraq, while continuing our worldwide campaign against terrorism, it is vital that we do all we can to support the men and women who bear the burden of our defense and security. Passage of the Armed Forces Tax Fairness Act and the legislation I have introduced would further indicate to the brave men and women of the Armed Forces and their families that their service is of great value and their sacrifices are understood and appreciated by a grateful Nation.

#### ADDITIONAL STATEMENTS

##### BENEDICT COLLEGE GOSPEL CHOIR WINS NATIONAL TITLE

• Mr. HOLLINGS. Mr. President, for the fourth time in as many years, the Gospel Choir of Benedict College in Columbia, SC, has won first place in the National Collegiate Choir Competition. This year the choir performed the "Hallelujah Chorus" and gospel tunes such as "We Are At War" in the competition held in New York City under the sponsorship of the Black Music Caucus of New York.

The singers are not only fine musicians, but they are outstanding members of the community—many of them are preparing for some form of service to the church. Although this Senator cannot always carry a tune, having the best choir in the land is a source of great pride to me and my State, and I wish to congratulate all the singers and the choir's director, Mr. Darryl Izzard.●

##### PAYING TRIBUTE TO ALMA ZWICK

• Mr. LAUTENBERG. Mr. President, I pay tribute to one of my constituents who is celebrating her retirement from the government of Camden County. Alma Zwick first joined county government in 1978 as a Clerk Typist. On April 1 of this year she will officially retire as a Purchasing Expeditor. For 25 years she has dedicated herself to helping her community be a better place.

Ms. Zwick has also been involved civically in Haddon Township. Throughout the years she has served as Vice-President of the Haddon Township Democrat Club and as a Committeewoman of the township. She has also been a member of the Haddon Township Rent Control Board and treasurer of the Haddonview Tenants' Association.

Just as Alma Zwick has been dedicated to her fellow citizens, she has also been dedicated to her family of three brothers, three sisters and 28 nieces and nephews.

I ask my colleagues to join me in saluting Alma Zwick for her 25 years of service to Camden County.●

# TRIBUTE TO FIRE CHIEF ROBERT GIORGIO

• Mr. LAUTENBERG. Mr. President, today I pay tribute to a brave human being. Robert Giorgio is the Fire Chief in the town of Cherry Hill, New Jersey. In April of last year Chief Giorgio put himself in harm's way and performed honorably in the face of danger.

It was April 3, 2002, and Chief Giorgio was in his office when he heard reports of a vehicle that had crashed over a highway overpass on a State highway in Cherry Hill. Although not required to respond to the incident, Chief Giorgio chose to do so.

When Chief Giorgio arrived on the scene he saw that the car was suspended about five feet above the ground, just barely held in place by a small tree. There was also a fire from the engine compartment that was spreading into the interior of the car. The driver, Deborah Trainor, was pinned behind the steering wheel.

Chief Giorgio gave orders to arriving firefighters and directed civilians to use portable fire extinguishers. He quickly realized that the units dispatched by the fire department would not reach the scene by the time the fire reached Ms. Trainor. Understanding the gravity of the situation Chief Giorgio placed himself beneath the vehicle in an attempt to free her. To say that there was a serious chance of the car falling on the Chief is a severe understatement. Though Ms. Trainor was burned by the fire, Chief Giorgio was successful in freeing her from the car.

I ask my colleagues to join me in honoring and saluting this brave American. Chief Robert Giorgio acted with honor and bravery in putting himself in harm's way to save another person's life.●

## SSGT. PHILLIP A. JORDAN

• Mr. LIEBERMAN. Mr. President, I rise today to pay tribute to SSgt. Phillip A. Jordan, United States Marine Corps, of Enfield, CT. Staff Sergeant Jordan lived as a true patriot and defender of our great Nation's principles of freedom and justice. A veteran of Operation Desert Storm in the Persian Gulf and Operation Just Cause in Kosovo, Staff Sergeant Jordan was a proud family man and an example of the powerful American spirit that permeates this Nation's history.

A member of the 1st Battalion, 2nd Marine Regiment, 2nd Marine Expeditionary Brigade, Staff Sergeant Jordan and his unit were ambushed when Iraqi soldiers feigned surrender before opening fire. By the time the dust settled around this despicable and cowardly act, nine gallant marines, including Staff Sergeant Jordan, were dead.

Staff Sergeant Jordan was more than a marine. He was a husband and a father; he was devoted to his friends and to his family. He was known as "Gump" by those who knew and loved him. He quickly offered a hand wher-

ever and whenever needed. Staff Sergeant Jordan was a true citizen soldier—a model marine, and a credit to his family, his community, his corps, and his country.

Staff Sergeant Jordan served as a messenger of high justice and idealism in the best tradition of American principles and patriotism. I am both proud and grateful that we have the kind of fighting force exemplified by Staff Sergeant Jordan serving in the Persian Gulf—and the strong families back at home sending their love and support.

Our Nation extends its heartfelt condolences to his wife Amanda and his son Tyler. We extend our appreciation for sharing this outstanding marine with us, and we offer our prayers and support. You may be justifiably proud of his contributions which extend above and beyond the normal call of duty.●

## TRIBUTE TO VINCENT BOVE

• Mr. LAUTENBERG. Mr. President, today I pay tribute to a truly extraordinary citizen of New Jersey and America. Vincent Bove is the region manager for Summit Security Services, Inc. His region covers the New York metropolitan area and his more than 2,000 officers secure sites including NBC Studios, JFK International Airport, and the Federal Reserve Bank of New York. Prior to September 11, 2001, Summit Security had 300 officers at the World Trade Center, many of whom assisted with the evacuation of the two towers.

Mr. Bove is also a nationally acclaimed expert on school violence in America. Since the Columbine tragedy in 1999, Mr. Bove has given presentations to over 15,000 educators, corporate representatives, and law enforcement officials. He also trained 100 New York Police Department Crime Prevention Specialists in advanced techniques of crime prevention and community policing.

Recently, the American Police Hall of Fame conferred five nationally acclaimed medals to Vincent Bove, including the Medal of Honor for Public Service for outstanding leadership skills in reducing crime and assisting law enforcement throughout the United States; the J. Edgar Hoover Gold Medal for his leadership in police and private security issues as a nationally respected law enforcement instructor; the Knights of Justice Medal for his outstanding service exemplifying the Biblical Act of the Good Samaritan in protecting the community; the Patriotism Medal for promoting faithfulness to the Federal, State, and local laws and for supporting the Constitution and Bill of Rights; and the Civilian Medal of Appreciation for leadership in private security, which assists law enforcement officers.

He was also named the North Jersey Regional Crime Prevention Officers Association Recipient for "Exceptional

Service to Crime Prevention for 2002." This award recognizes Mr. Bove for his achievements in the reduction of crime on both a local and national level. The same organization also recognized Mr. Bove with the 2002 "Presidential Award for Dedicated Service" for his service to the organization and the community.

Vincent Bove is an amazing individual. He dedicates his life to making his fellow citizens and communities safer and more secure. I ask all my colleagues to join me in honoring Vincent Bove for his sense of duty, determination, and dedication in making our country a safer and more secure place to live.●

## JEAN HOEFER TOAL SALUTED FOR BRINGING INNOVATIVE TECHNOLOGY TO SOUTH CAROLINA COURTS

• Mr. HOLLINGS. Mr. President, Jean Hoefer Toal, Chief Justice of the South Carolina Supreme Court, has just been recognized by Government Technology Magazine as one of the top 25 leaders from across the Nation who has done the most to bring technology to the public sector. I rise today to congratulate her.

We are a small State, much of it rural, and she has been the guiding force for linking the judicial courts in all 46 counties. She is making the county courts, all with their own cases and business, into a truly unified court system so that cases can be managed all across the jurisdictions. After September 11, the Nation saw the importance of a well-connected criminal justice system, and I am proud that my State is leading the way with automation. I know everyone in this body joins me in thanking Chief Justice Toal for bringing this about.●

## MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Ms. Evans, one of his secretaries.

## EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations which were referred to the appropriate committees.

(The nominations received today are printed at the end of the Senate proceedings.)

## MESSAGES FROM THE HOUSE

At 11:57 a.m., a message from the House of Representatives, delivered by Mr. Hays, one of its reading clerks, announced that the House has passed the following bills, in which it requests the concurrence of the Senate:

H.R. 825. An act to redesignate the facility of the United States Postal Service located

at 7401 West 100th Place in Bridgeview, Illinois, as the "Michael J. Healy Post Office Building."

H.R. 917. An act to designate the facility of the United States Postal Service located at 1830 South Lake Drive in Lexington, South Carolina, as the "Floyd Spence Post Office Building."

H.R. 981. An act to designate the facility of the United States Postal Service located at 141 Erie Street in Linesville, Pennsylvania, as the "James R. Merry Post Office."

The message also announced that the House has agreed to the following concurrent resolution, in which it requests the concurrence of the Senate:

H. Con. Res. 44. Concurrent resolution to express the support for the celebration in 2004 of the 150th anniversary of the Grand Excursion of 1854.

The message further announced that the House has passed the following bill, with an amendment:

S. 342. an act to amend the Child Abuse Prevention and Treatment Act to make improvements to and reauthorize programs under that Act and for other purposes.

At 2:13 p.m., a message from the House of Representatives, delivered by Ms. Niland, one of its reading clerks, announced that the House has agreed to the following concurrent resolution, in which it requests the concurrence of the Senate:

H. Con. Res. 118. Concurrent resolution concerning the treatment of members of the Armed Forces held as prisoners of war by Iraqi authorities.

The message also announced that pursuant to the provisions of 44 U.S.C. 2702, the Clerk of the House reappoints as a member of the Advisory Committee on the Records of Congress the following person: Susan Palmer of Aurora, Illinois.

The message further announced that pursuant to 44 U.S.C. 2702, and the order of the House of January 8, 2003, the Speaker reappoints the following member on the part of the House of Representatives to the Advisory Committee on the Records of Congress: Mr. Timothy Johnson of Minnetonka, Minnesota.

At 5:25 p.m., a message from the House of Representatives, delivered by Mr. HAYS, one of its reading clerks, announced that the House insists upon its amendments to the bill (S. 151) to amend title 18, United States Code, with respect to the sexual exploitation of children, and ask a conference with the Senate on the disagreeing votes of the two Houses thereon: From the Committee on the Judiciary, for consideration of the Senate bill and the House amendments, and modifications committed to conference: Mr. SENSENBRENNER, Mr. COBLE, Mr. SMITH of Texas, Mr. GREEN of Wisconsin, Ms. HART, Mr. CONYERS, and Mr. SCOTT of Virginia. For consideration of the Senate bill and House amendments, and modification committed to conference: Mr. FROST.

#### MEASURES REFERRED

The following bills were read the first and the second times by unanimous consent, and referred as indicated:

H.R. 145. An act to designate the Federal building located at 290 Broadway in New York, New York, as the "Ted Weiss Federal Building"; to the Committee on Environment and Public Works.

H.R. 825. An act to redesignate the facility of the United States Postal Service located at 7401 West 100th Place in Bridgeview, Illinois, as the "Michael J. Healy Post Office Building"; to the Committee on Governmental Affairs.

H.R. 917. An act to designate the facility of the United States Postal Service located at 1830 South Lake Drive in Lexington, South Carolina, as the "Floyd Spence Post Office Building"; to the Committee on Governmental Affairs.

H.R. 981. An act to designate the facility of the United States Postal Service located at 141 Erie Street in Linesville, Pennsylvania, as the "James R. Merry Post Office"; to the Committee on Governmental Affairs.

The following concurrent resolution was read, and referred as indicated:

H. Con. Res. 44. Concurrent resolution to express support for the celebration in 2004 of the 150th anniversary of the Grand Excursion of 1854; to the Committee on the Judiciary.

The following bill, previously received from the House of Representatives for concurrence, was read the first and second times by unanimous consent, and referred as indicated:

H.R. 145. An act to designate the Federal building located at 290 Broadway in New York, New York, as the "Ted Weiss Federal Building"; to the Committee on Environment and Public Works.

#### MEASURES PLACED ON THE CALENDAR

The following bills were read the second time, and placed on the calendar:

S. 711. A bill to amend title 37, United States Code, to alleviate delay in the payment of the Selected Reserve reenlistment bonus to members of Selected Reserve who are mobilized.

S. 712. A bill to amend title 10, United States Code, to provide Survivor Benefit Plan annuities for surviving spouses of Reserves not eligible for retirement who die from a cause incurred or aggravated while on inactive-duty training.

S. 718. A bill to provide a monthly allotment of free telephone calling time to members of the United States armed forces stationed outside the United States who are directly supporting military operations in Iraq or Afghanistan.

S. 721. A bill to amend the Internal Revenue Code of 1986 to expand the combat zone income tax exclusion to include income for the period of transit to the combat zone and to remove the limitation on such exclusion for commissioned officers, and for other purposes.

#### REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. DOMENICI, from the Committee on Energy and Natural Resources:

Special Report entitled "History, Jurisdiction, and a Summary of Activities of the Committee on Energy and Natural Resources During the 107th Congress" (Rept. No. 108-30).

#### EXECUTIVE REPORTS OF COMMITTEES

The following executive reports of committees were submitted:

By Mr. WARNER for the Committee on Armed Services.

\*John Paul Woodley, Jr., of Virginia, to be an Assistant Secretary of the Army.

Army nominations beginning Brig. Gen. Dennis M. Kenneally and ending Col. Oscar B. Hilman, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on January 9, 2003.

Army nomination of Brig. Gen. Edwin H. Roberts, Jr.

Army nomination of Col. Sheila R. Baxter.

Army nominations beginning Brigadier General Jeffery L. Arnold and ending Colonel Ennis C. Whitehead III, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on March 13, 2003.

Navy nominations beginning Capt. David O. Anderson and ending Capt. Frank F. Rennie IV, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on March 11, 2003.

Mr. WARNER. Mr. President for the Committee on Armed Services. I report favorably the following nomination lists where were printed in the RECORDS on the dates indicated, and ask unanimous consent, to save the expense of reprinting on the Executive Calendar that these nominations lie at the Secretary's desk for the information of Senators.

The PRESIDING OFFICER. Without objection, it is so ordered.

Air Force nominations beginning \* Colby D. Adams and ending \* Robert K. Young, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on January 13, 2003.

Air Force nominations beginning Raymond B. Abarca and ending Michael A. Zrostlik, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on January 16, 2003.

Air Force nominations beginning Joyce A. Adkins and ending Steven A. Wilson, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on February 25, 2003.

Air Force nominations beginning John J. Abbatiello and ending Michel P. Zumwalt, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on February 25, 2003.

Air Force nominations beginning Catherine M. Amitrano and ending Cynthia K. Wright, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on February 25, 2003.

Army nominations beginning Brian K. Balfe and ending James H. Trogdon III, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on February 25, 2003.

Army nomination of William O. Prettyman II.

Army nomination of Darrell S. Ransom.

Army nomination of Frederick D. White.

Marine Corps nominations beginning Brian T. Alexander and ending Phillip J. Zimmerman, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on February 25, 2003.

Marine Corps nominations beginning Michael P. Killion and ending Douglas S. Kurth, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on March 11, 2003.

Navy nomination of Rosemarie H. O'Carroll.

Navy nomination of John M. Hakanson.

Navy nominations beginning Daniel P. Arthur and ending Walter C. Wrye IV, which nominations were received by the Senate and appeared in the CONGRESSIONAL RECORD on February 25, 2003.

By Mr. HATCH for the Committee on the Judiciary.

Priscilla Richman Owen, of Texas, to be United States Circuit Judge for the Fifth Circuit.

Mary Ellen Coster Williams, of Maryland, to be a Judge of the United States Court of Federal Claims for a term of fifteen years.

Victor J. Wolski, of Virginia, to be a Judge of the United States Court of Federal Claims for a term of fifteen years.

McGregor William Scott, of California, to be United States Attorney for the Eastern District of California for the term of four years.

Michael E. Horowitz, of Maryland, to be a Member of the United States Sentencing Commission.

Ricardo H. Hinojosa, of Texas, to be a Member of the United States Sentencing Commission.

\*Nomination was reported with recommendation that it be confirmed subject to the nominee's commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.

(Nominations without an asterisk were reported with the recommendation that they be confirmed.)

#### INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

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

By Mr. ENZI (for himself, Mr. BENNETT, Mr. INHOFE, Mr. COLEMAN, Mr. CRAPO, Mr. BURNS, Mr. ALLARD, and Mr. SANTORUM):

S. 724. A bill to amend title 18, United States Code, to exempt certain rocket propellants from prohibitions under that title on explosive materials; to the Committee on the Judiciary.

By Mr. BINGAMAN (for himself, Mrs. FEINSTEIN, Mr. DAYTON, and Mr. LEAHY):

S. 725. A bill to amend the Transportation Equity Act for the 21st Century to provide from the Highway Trust Fund additional funding for Indian reservation roads, and for other purposes; to the Committee on Indian Affairs.

By Ms. STABENOW:

S. 726. A bill to treat the Tuesday next after the first Monday in November as a legal public holiday for purposes of Federal employment, and for other purposes; to the Committee on the Judiciary.

By Mr. BYRD (for himself, Mr. ROCKEFELLER, Mr. THOMAS, Mr. BURNS, Mr. DORGAN, Mr. ALLARD, Mr. DURBIN, Mr. VOINOVICH, Mr. BAYH, Mr. ENZI, Mr. CAMPBELL, and Mr. CONRAD):

S. 727. A bill to reauthorize a Department of Energy program to develop and implement accelerated research, development, and demonstration projects for advanced clean coal technologies for use in coal-based electricity generating facilities, to amend the Internal Revenue Code of 1986 to provide incentives for the use of those technologies, and for other purposes; to the Committee on Finance.

By Mr. COLEMAN (for himself, Mr. STEVENS, and Mr. DAYTON):

S. 728. A bill to reimburse the airline industry for homeland security costs, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. COLEMAN (for himself and Mr. CHAMBLISS):

S. 729. A bill to amend the Internal Revenue Code of 1986 to establish a pilot program to encourage the use of medical savings accounts by public employees of the State of Minnesota and political jurisdictions thereof; to the Committee on Finance.

By Mr. WARNER:

S. 730. A bill to amend title 38, United States Code, to permit the transfer to spouses and children of a portion of the entitlement of certain members of the Armed Forces to educational assistance under the Montgomery GI Bill, and for other purposes; to the Committee on Veterans' Affairs.

By Mr. BIDEN (for himself and Mr. HATCH):

S. 731. A bill to prohibit fraud and related activity in connection with authentication features, and for other purposes; to the Committee on the Judiciary.

By Mr. BAUCUS (for himself, Mr. HATCH, Mr. ROCKEFELLER, and Mr. JEFFORDS):

S. 732. A bill to amend title XI of the Social Security Act to create an independent and nonpartisan commission to assess the health care needs of the uninsured and to monitor the financial stability of the Nation's health care safety net; to the Committee on Finance.

By Ms. SNOWE:

S. 733. A bill to authorize appropriations for fiscal year 2004 for the United States Coast Guard, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. CORZINE (for himself, Mr. LIEBERMAN, and Mr. MCCAIN):

S. 734. A bill to provide adequate funding for the National Commission on Terrorist Attacks Upon the United States; to the Select Committee on Intelligence.

By Mr. BOND (for himself and Mr. JOHNSON):

S. 735. A bill to amend the Internal Revenue Code of 1986 to clarify the exemption from tax for small property and casualty insurance companies; to the Committee on Finance.

By Mr. ENSIGN (for himself, Mr. ALLARD, Ms. CANTWELL, Mr. DORGAN, Mr. HARKIN, Mr. LEVIN, Mr. LUGAR, Mr. HAGEL, Mr. LIEBERMAN, Mr. WYDEN, Mr. REID, and Mr. LEAHY):

S. 736. A bill to amend the Animal Welfare Act to strengthen enforcement of provisions relating to animal fighting, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. DURBIN:

S. 737. A bill to amend title 37, United States Code, to increase the rate of imminent danger special pay and the amount of the family separation allowance; to the Committee on Armed Services.

By Mrs. BOXER:

S. 738. A bill to designate certain public lands in Humboldt, Del Norte, Mendocino, Lake, Napa, and Yolo Counties in the State of California as wilderness, to designate certain segments of the Black Butte River in Mendocino County, California as a wild or scenic river, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. AKAKA (for himself, Mr. DOMENICI, Mr. LIEBERMAN, Mr. KYL, Mr. REID, Mr. BAYH, Mr. INOUE, and Mr. BINGAMAN):

S. 739. A bill to reauthorize and amend the Spark M. Matsunaga Hydrogen Research, Development, and Demonstration Act of 1990, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. LIEBERMAN (for himself, Ms. COLLINS, Mr. BUNNING, Mr. HOLLINGS, Mr. DAYTON, Ms. LANDRIEU, Ms. STABENOW, Mr. LAUTENBERG, and Mr. GRAHAM of South Carolina):

S. 740. A bill to amend title XVIII of the Social Security Act to improve patient access to, and utilization of, the colorectal cancer screening benefit under the Medicare program; to the Committee on Finance.

By Mr. SESSIONS (for himself, Mr. BINGAMAN, Mr. GREGG, Mr. MILLER, Mr. ALLARD, Mrs. LINCOLN, Mr. ENSIGN, Ms. COLLINS, Mr. CRAPO, Mr. CRAIG, and Mr. HARKIN):

S. 741. A bill to amend the Federal Food, Drug, and Cosmetic Act with regard to new animal drugs, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. BROWNBACK (for himself, Mrs. CLINTON, Mr. LEAHY, Ms. MIKULSKI, Mr. SMITH, Mrs. FEINSTEIN, Mrs. MURRAY, and Mr. BINGAMAN):

S. 742. A bill to authorize assistance for individuals with disabilities in foreign countries, including victims of warfare and civil strife, and for other purposes; to the Committee on Foreign Relations.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. FRIST (for Mr. LIEBERMAN (for himself, Mr. STEVENS, Mr. INOUE, Mr. FRIST, Mr. DASCHLE, and Mr. WARNER)):

S. Con. Res. 31. A concurrent resolution expressing the outrage of Congress at the treatment of certain American prisoners of war by the Government of Iraq; to the Committee on Foreign Relations.

#### ADDITIONAL COSPONSORS

S. 140

At the request of Mrs. FEINSTEIN, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 140, a bill to amend the Higher Education Act of 1965 to extend loan forgiveness for certain loans to Head Start teachers.

S. 215

At the request of Mrs. FEINSTEIN, the names of the Senator from Vermont (Mr. JEFFORDS) and the Senator from Delaware (Mr. BIDEN) were added as cosponsors of S. 215, a bill to authorize funding assistance for the States for the discharge of homeland security activities by the National Guard.

S. 271

At the request of Mr. SMITH, the name of the Senator from Rhode Island (Mr. CHAFEE) was added as a cosponsor of S. 271, a bill to amend the Internal Revenue Code of 1986 to allow an additional advance refunding of bonds originally issued to finance governmental facilities used for essential governmental functions.

S. 287

At the request of Mr. LEAHY, the name of the Senator from Rhode Island (Mr. CHAFEE) was added as a cosponsor of S. 287, a bill to amend the Internal Revenue Code of 1986 to provide that a deduction equal to fair market value shall be allowed for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor.

S. 289

At the request of Mr. GRASSLEY, the names of the Senator from New York (Mrs. CLINTON) and the Senator from Massachusetts (Mr. KERRY) were added as cosponsors of S. 289, a bill to amend the Internal Revenue Code of 1986 to improve tax equity for military personnel, and for other purposes.

S. 349

At the request of Mrs. FEINSTEIN, the name of the Senator from South Carolina (Mr. HOLLINGS) was added as a cosponsor of S. 349, a bill to amend title II of the Social Security Act to repeal the Government pension offset and windfall elimination provisions.

S. 380

At the request of Ms. COLLINS, the name of the Senator from Missouri (Mr. TALENT) was added as a cosponsor of S. 380, a bill to amend chapter 83 of title 5, United States Code, to reform the funding of benefits under the Civil Service Retirement System for employees of the United States Postal Service, and for other purposes.

S. 451

At the request of Ms. SNOWE, the names of the Senator from Florida (Mr. NELSON), the Senator from Maine (Ms. COLLINS), the Senator from Connecticut (Mr. LIEBERMAN), the Senator from Nebraska (Mr. HAGEL), the Senator from South Carolina (Mr. GRAHAM) and the Senator from Oregon (Mr. SMITH) were added as cosponsors of S. 451, a bill to amend title 10, United States Code, to increase the minimum Survivor Benefit Plan basic annuity for surviving spouses age 62 and older, to provide for a one-year open season under that plan, and for other purposes.

S. 481

At the request of Mr. ALLEN, the names of the Senator from Alaska (Mr. STEVENS) and the Senator from Illinois (Mr. DURBIN) were added as cosponsors of S. 481, a bill to amend chapter 84 of title 5, United States Code, to provide that certain Federal annuity computations are adjusted by 1 percentage point relating to periods of receiving disability payments, and for other purposes.

S. 498

At the request of Mr. HOLLINGS, the names of the Senator from Hawaii (Mr. AKAKA), the Senator from Colorado (Mr. ALLARD), the Senator from Virginia (Mr. ALLEN), the Senator from Montana (Mr. BAUCUS), the Senator from Indiana (Mr. BAYH), the Senator from Delaware (Mr. BIDEN), the Senator from New Mexico (Mr. BINGAMAN), the Senator from Missouri (Mr. BOND), the Senator from California (Mrs. BOXER), the Senator from Louisiana (Mr. BREAUX), the Senator from Montana (Mr. BURNS), the Senator from West Virginia (Mr. BYRD), the Senator from Colorado (Mr. CAMPBELL), the Senator from Washington (Ms. CANTWELL), the Senator from Delaware (Mr. CARPER), the Senator from Georgia (Mr. CHAMBLISS), the Senator from New

York (Mrs. CLINTON), the Senator from Minnesota (Mr. COLEMAN), the Senator from North Dakota (Mr. CONRAD), the Senator from Texas (Mr. CORNYN), the Senator from New Jersey (Mr. CORZINE), the Senator from Idaho (Mr. CRAIG), the Senator from South Dakota (Mr. DASCHLE), the Senator from Minnesota (Mr. DAYTON), the Senator from Connecticut (Mr. DODD), the Senator from New Mexico (Mr. DOMENICI), the Senator from North Dakota (Mr. DORGAN), the Senator from Illinois (Mr. DURBIN), the Senator from Nevada (Mr. ENSIGN), the Senator from Wisconsin (Mr. FEINGOLD), the Senator from California (Mrs. FEINSTEIN), the Senator from Illinois (Mr. FITZGERALD), the Senator from Florida (Mr. GRAHAM), the Senator from Iowa (Mr. GRASSLEY), the Senator from Nebraska (Mr. HAGEL), the Senator from Iowa (Mr. HARKIN), the Senator from Utah (Mr. HATCH), the Senator from Texas (Mrs. HUTCHISON), the Senator from Hawaii (Mr. INOUE), the Senator from Vermont (Mr. JEFFORDS), the Senator from South Dakota (Mr. JOHNSON), the Senator from Massachusetts (Mr. KENNEDY), the Senator from Wisconsin (Mr. KOHL), the Senator from New Jersey (Mr. LAUTENBERG), the Senator from Vermont (Mr. LEAHY), the Senator from Michigan (Mr. LEVIN), the Senator from Arkansas (Mrs. LINCOLN), the Senator from Mississippi (Mr. LOTT), the Senator from Indiana (Mr. LUGAR), the Senator from Arizona (Mr. MCCAIN), the Senator from Kentucky (Mr. MCCONNELL), the Senator from Maryland (Ms. MIKULSKI), the Senator from Alaska (Ms. MURKOWSKI), the Senator from Washington (Mrs. MURRAY), the Senator from Florida (Mr. NELSON), the Senator from Nebraska (Mr. NELSON), the Senator from Oklahoma (Mr. NICKLES), the Senator from Arkansas (Mr. PRYOR), the Senator from Rhode Island (Mr. REED), the Senator from Nevada (Mr. REID), the Senator from West Virginia (Mr. ROCKEFELLER), the Senator from Pennsylvania (Mr. SANTORUM), the Senator from New York (Mr. SCHUMER), the Senator from Alabama (Mr. SESSIONS), the Senator from Alabama (Mr. SHELBY), the Senator from Oregon (Mr. SMITH), the Senator from Maine (Ms. SNOWE), the Senator from Michigan (Ms. STABENOW), the Senator from New Hampshire (Mr. SUNUNU), the Senator from Ohio (Mr. VOINOVICH), the Senator from Virginia (Mr. WARNER) and the Senator from Oregon (Mr. WYDEN) were added as cosponsors of S. 498, a bill to authorize the President to posthumously award a gold medal on behalf of Congress to Joseph A. De Laine in recognition of his contributions to the Nation.

S. 518

At the request of Ms. COLLINS, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 518, a bill to increase the supply of pancreatic islet cells for research, to provide better coordination of Federal efforts and information on islet cell transplantation, and to col-

lect the data necessary to move islet cell transplantation from an experimental procedure to a standard therapy.

S. 527

At the request of Mr. MILLER, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 527, a bill to establish the Southern Regional Commission for the purpose of breaching the cycle of persistent poverty among the southeastern States.

S. 560

At the request of Mr. CRAIG, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 560, a bill to impose tariff-rate quotas on certain casein and milk protein concentrates.

S. 591

At the request of Mr. MILLER, the name of the Senator from Georgia (Mr. CHAMBLISS) was added as a cosponsor of S. 591, a bill to provide for a period of quiet reflection at the opening of certain schools on every school day.

S. 606

At the request of Mr. GREGG, the names of the Senator from Arkansas (Mr. PRYOR) and the Senator from Arkansas (Mrs. LINCOLN) were added as cosponsors of S. 606, a bill to provide collective bargaining rights for public safety officers employed by States or their political subdivisions.

S. 647

At the request of Mr. KENNEDY, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 647, a bill to amend title 10, United States Code, to provide for Department of Defense funding of continuation of health benefits plan coverage for certain Reserves called or ordered to active duty and their dependents, and for other purposes.

S. 678

At the request of Mr. AKAKA, the name of the Senator from Minnesota (Mr. DAYTON) was added as a cosponsor of S. 678, a bill to amend chapter 10 of title 39, United States Code, to include postmasters and postmasters organizations in the process for the development and planning of certain policies, schedules, and programs, and for other purposes.

S. 704

At the request of Mr. ALLEN, his name was added as a cosponsor of S. 704, a bill to amend title 10, United States Code, to increase the amount of the death gratuity payable with respect to deceased members of the Armed Forces.

S. 709

At the request of Mrs. DOLE, the names of the Senator from Hawaii (Mr. AKAKA), the Senator from Colorado (Mr. ALLARD), the Senator from Indiana (Mr. BAYH), the Senator from Utah (Mr. BENNETT), the Senator from Missouri (Mr. BOND), the Senator from Kansas (Mr. BROWNBACK), the Senator from Montana (Mr. BURNS), the Senator from Colorado (Mr. CAMPBELL),

the Senator from Washington (Ms. CANTWELL), the Senator from New York (Mrs. CLINTON), the Senator from Mississippi (Mr. COCHRAN), the Senator from Minnesota (Mr. COLEMAN), the Senator from Idaho (Mr. CRAIG), the Senator from Idaho (Mr. CRAPO), the Senator from South Dakota (Mr. DASCHLE), the Senator from Connecticut (Mr. DODD), the Senator from New Mexico (Mr. DOMENICI), the Senator from Nevada (Mr. ENSIGN), the Senator from Wyoming (Mr. ENZI), the Senator from California (Mrs. FEINSTEIN), the Senator from Illinois (Mr. FITZGERALD), the Senator from South Carolina (Mr. GRAHAM), the Senator from New Hampshire (Mr. GREGG), the Senator from Iowa (Mr. HARKIN), the Senator from Utah (Mr. HATCH), the Senator from South Carolina (Mr. HOLINGS), the Senator from Texas (Mrs. HUTCHISON), the Senator from Oklahoma (Mr. INHOFE), the Senator from Hawaii (Mr. INOUE), the Senator from Massachusetts (Mr. KENNEDY), the Senator from Arizona (Mr. KYL), the Senator from Louisiana (Ms. LANDRIEU), the Senator from New Jersey (Mr. LAUTENBERG), the Senator from Vermont (Mr. LEAHY), the Senator from Kentucky (Mr. MCCONNELL), the Senator from Maryland (Ms. MIKULSKI), the Senator from Georgia (Mr. MILLER), the Senator from Alaska (Ms. MURKOWSKI), the Senator from Florida (Mr. NELSON), the Senator from Arkansas (Mr. PRYOR), the Senator from Kansas (Mr. ROBERTS), the Senator from West Virginia (Mr. ROCKEFELLER), the Senator from Pennsylvania (Mr. SANTORUM), the Senator from Alabama (Mr. SESSIONS), the Senator from Oregon (Mr. SMITH), the Senator from Maine (Ms. SNOWE), the Senator from Pennsylvania (Mr. SPECTER), the Senator from Alaska (Mr. STEVENS), the Senator from New Hampshire (Mr. SUNUNU), the Senator from Missouri (Mr. TALENT), the Senator from Wyoming (Mr. THOMAS), the Senator from Ohio (Mr. VOINOVICH), the Senator from South Dakota (Mr. JOHNSON), the Senator from West Virginia (Mr. BYRD), the Senator from New Jersey (Mr. CORZINE) and the Senator from Nebraska (Mr. NELSON) were added as cosponsors of S. 709, a bill to award a congressional gold medal to Prime Minister Tony Blair.

S. 711

At the request of Mr. WARNER, his name was added as a cosponsor of S. 711, a bill to amend title 37, United States Code, to alleviate delay in the payment of the Selected Reserve reenlistment bonus to members of Selected Reserve who are mobilized.

S. 712

At the request of Mr. WARNER, his name was added as a cosponsor of S. 712, a bill to amend title 10, United States Code, to provide Survivor Benefit Plan annuities for surviving spouses of Reserves not eligible for retirement who die from a cause incurred or aggravated while on inactive-duty training.

S. 721

At the request of Mr. ALLEN, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S. 721, a bill to amend the Internal Revenue Code of 1986 to expand the combat zone income tax exclusion to include income for the period of transit to the combat zone and to remove the limitation on such exclusion for commissioned officers, and for other purposes.

S. CON. RES. 26

At the request of Ms. LANDRIEU, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. Con. Res. 26, a concurrent resolution condemning the punishment of execution by stoning as a gross violation of human rights, and for other purposes.

S. CON. RES. 30

At the request of Mr. LUGAR, the names of the Senator from Virginia (Mr. WARNER), the Senator from Virginia (Mr. ALLEN), the Senator from Arizona (Mr. MCCAIN) and the Senator from Nebraska (Mr. HAGEL) were added as cosponsors of S. Con. Res. 30, a concurrent resolution expressing the sense of Congress to commend and express the gratitude of the United States to the nations participating with the United States in the Coalition to Disarm Iraq.

S. CON. RES. 30

At the request of Mr. CORZINE, his name was added as a cosponsor of S. Con. Res. 30, supra.

S. CON. RES. 30

At the request of Mr. VOINOVICH, his name was added as a cosponsor of S. Con. Res. 30, supra.

S. RES. 74

At the request of Mrs. FEINSTEIN, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. Res. 74, a resolution to amend rule XLII of the Standing Rules of the Senate to prohibit employment discrimination in the Senate based on sexual orientation.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BINGAMAN (for himself, Mrs. FEINSTEIN, Mr. DAYTON, and Mr. LEAHY):

S. 725. A bill to amend the Transportation Equity Act for the 21st Century to provide from the Highway Trust Fund additional funding for Indian reservation roads, and for other purposes; to the Committee on Indian Affairs.

Mr. BINGAMAN. Mr. President, I am very pleased today to introduce the Tribal Transportation Program Improvement Act of 2003. The bill is cosponsored by Senators FEINSTEIN, DAYTON, and LEAHY.

The goal of this legislation is to help provide safe and efficient transportation throughout Indian country. At the same time, this bill will help promote economic development, self-determination, and employment of Indians and Alaska Natives.

Roads that serve Indian Country are part of one single national transportation network and Congress has long recognized the importance of improving transportation in Indian Country. I believe the Federal Government has an obligation to provide safe and efficient transportation for all tribes. Indians pay the same Federal gasoline, tire, and other taxes, as all other Americans and are entitled to the same quality of transportation.

This bill is a 6-year reauthorization and improvement of the Indian Reservation Roads program, which funds transportation programs for all tribes. This year, Congress must reauthorize the IRR program, along with all other transportation programs in TEA-21. I am introducing the bill today as the first step in the reauthorization process.

The Indian Reservation Roads Program was established in 1928, and in 1946 the BIA and the FHWA executed the first memorandum of agreement for joint administration of the program. Since 1982, funding for tribal transportation programs has been provided from the federal Highway Trust Fund. Major changes to the program were again made in 1998 as part of TEA-21.

Today, the Indian Reservation Roads program serves more than 560 federally recognized Indian tribes and Alaskan native villages in 33 States. The IRR system comprises 25,700 miles of BIA and tribally owned roads and another 25,600 miles of State, county, and local government public roads. There are also 4,115 bridges on the IRR system, and one ferryboat operation, the Inchelium-Gifford Ferry in Washington State.

Of the 25,700 miles of BIA and tribal roads on the IRR system, only about one quarter are paved. Of the 25,600 miles of State, county, or local government IRR roads, about 40 percent are paved. In total, over two-thirds of all IRR roads remain unpaved. Many of these unpaved roads are not passable in bad weather. In addition, about 140 of the 753 bridges owned by the BIA are currently rated as deficient.

Some of the roads on tribal lands resemble roads in third-world countries. Some are little more than wheel tracks. Even though the IRR system has perhaps the most rudimentary infrastructure of any transportation network in the country, over 2 billion vehicle miles are annually traveled on the system.

According to the Federal Highway Administration's most recent assessment of the nation's highways, bridges, and transit, only 34 percent of paved IRR roads are rated in good condition, 37 percent are rated only fair, and 29 percent are rated poor. Of course, these ratings apply only to the paved roads on the IRR system, not the 33,000 miles of dirt and gravel roads.

The poor road quality also has a serious impact on highway safety. According to FHWA, the highway fatality

rate on Indian Reservation Roads is four times above the national average. Automobile accidents are the number one cause of death among young American Indians.

Reflecting the current poor state of roads throughout Indian country, FHWA now estimates the backlog of improvement needs for IRR roads at a whopping \$6.8 billion.

The current authorized funding level for IRR is \$275 million from the highway trust fund. As required in TEA-21, the BIA distributes highway funding to federally recognized tribes each year using a relative need formula. This formula reflects the cost to improve eligible roads, road usage, and population of each tribe. Some modifications to the formula are currently being made as part of a negotiated rule making.

I hope all Senators recognize the broad scope of the IRR program and its impact on 33 of the 50 States. I'd like to read a list of the fiscal year 2002 distribution of IRR funding in the States that have tribal roads and ask unanimous consent that the table be printed in the RECORD.

There being no objection, the table was ordered to be printed in the RECORD, as follows:

*Exhibit 1.—Approximate distribution of FY02 Indian Reservation Road Funding*

State	FY2002 IRR Funding to Tribes
Arizona .....	56,100,000
Oklahoma .....	34,000,000
New Mexico .....	31,900,000
Alaska .....	18,500,000
Montana .....	13,600,000
South Dakota .....	11,700,000
Washington .....	10,100,000
Wisconsin .....	6,600,000
North Dakota .....	6,500,000
Minnesota .....	5,780,000
California .....	5,100,000
Oregon .....	3,900,000
Utah .....	2,970,000
Idaho .....	2,850,000
Wyoming .....	2,070,000
Michigan .....	1,560,000
Nevada .....	1,290,000
North Carolina .....	1,190,000
Colorado .....	1,100,000
New York .....	949,000
Maine .....	890,000
Kansas .....	851,000
Mississippi .....	706,000
Nebraska .....	626,000
Florida .....	550,000
Texas .....	220,000
Louisiana .....	197,000
Rhode Island .....	162,000
Iowa .....	126,000
Alabama .....	100,000
South Carolina .....	89,000
Connecticut .....	83,000
Massachusetts .....	47,000

Source: BIA. Data are approximate because some reservations and roads extend into more than one state.

I know every Senator is keenly aware of the importance of transportation to the basic quality of life and economic development of a region. Safe roads are essential for children to get to school, for sick and elderly to receive basic health and medical treatment, and for food and other necessities to move to shops and to consumers. Moreover, transportation is critical to any com-

munity's efforts to sustain robust economies and to attract new jobs and businesses.

Unfortunately, most tribes today lack the basic road systems that most of us take for granted. Indian communities continue to lag behind the rest of the Nation in quality of life and economic vitality. Unemployment rates in Indian country frequently top 50 percent and poverty rates often exceed 40 percent.

The limited availability of housing and jobs on the reservation forces people to commute long distances every day for work, school, health care, basic government services, shopping, or even to obtain drinking water.

I'd now like to take a moment to discuss the impact of the Indian Reservation Roads Program on just one tribe, the Navajo Nation. I think most Senators know that Navajo is the largest federally recognized Indian tribe. The current membership is about 280,000 people. By itself, Navajo lands hold about one quarter of the entire Indian Reservation Roads program.

The Navajo Reservation covers 17.1 million acres in the States of Arizona, New Mexico, and Utah. It is roughly the size of the State of West Virginia. The reservation includes the three satellite communities of Alamo, Ramah, and To'hajiilee in New Mexico.

According to BIA, the Navajo IRR system includes 9,800 miles of public roads, or about 20 percent of all IRR roads. However, 78 percent of the roads within Navajo are unpaved. Because of the nature of the soil and terrain, many of the unpaved roads are impassable after snow or rain. Navajo estimates a current backlog of road construction projects totaling \$2 billion.

The safety of bridges is also a continuing concern on the Navajo reservation. Of the 173 bridges on Navajo, 51 are rated deficient. Of the deficient bridges, 27 must be completely replaced and the rest need major rehabilitation.

The Navajo Nation also operates a transit system with 14 buses and three vans. The system carries 75,000 passengers each year. The system serves both Navajo people as well as the nearby communities of Gallup, Farmington, Flagstaff, and Winslow.

Finally, the few roads that are being built on the Navajo Reservation are not being properly maintained. Funding for road maintenance is not part of the IRR program. Instead road maintenance is funded each year as part of the BIA's annual appropriation bill. Unfortunately, BIA's budget lags woefully behind the need for road maintenance. Each year the Navajo Region of BIA requests about \$32 million to maintain about 6000 miles of roads, but receives only about \$6 million, or about 20 percent of the funds needed just to maintain the existing roads.

The bill I am introducing today will begin to address this crushing need for road construction and transit programs throughout Indian Country. The bill will benefit all tribes, both large and

small. I'd like to briefly summarize the major provisions of the bill.

First, the bill increases funding for the Indian Reservation Roads program to \$2.775 billion for the six years from 2004 to 2009. Under TEA-21, the IRR program is currently authorized for \$275 million per year. This level represents less than 1 percent of annual federal funding for road construction and rehabilitation. However, the 50,000 miles of the IRR system represent about 5 percent of the Nation's 957,000 miles of Federal-aid highways. I do believe the substantial increase in IRR funding in my bill is fully justified based on the very poor condition of so many IRR roads as well as the importance of transportation to economic development in Indian country.

Second, the bill removes the obligation limitation from the Indian Reservation Roads program. This funding limitation was first applied to the IRR program in 1998 in TEA-21, and over the six years of TEA-21 the limitation will have cut about \$31 million per year in much-needed funding out of IRR. The reduction for 2003 is about \$36 million. The IRR was not subject to any obligation limitation from 1983 to 1997, and my bill restores the program to the status it had before 1998.

Third, the bill restores the Indian Reservation Bridge Program with separate funding of \$90 million over six years. TEA-21 had eliminated separate funding for the Indian reservation bridge program in 1998. In addition, the bill streamlines the bridge program by expanding the allowable uses of bridge funding to include planning, design, engineering, construction, and inspection of Indian reservation road bridges.

Fourth, the bill increases the current limit for tribal transportation planning from 2 percent to 4 percent. These funds will be used by tribes to compile important transportation data and to forecast their future transportation needs and long-range plans. Many of the tribes have indicated they currently don't have funding for administrative capacity building, and the additional planning funds in my bill would address this need.

Fifth, TEA-21 established a negotiated rule making for distribution of funds based on the relative needs of each tribe for transportation. To ensure the distribution is tied to actual needs, my bill requires the Secretary of Transportation to verify the existence of all roads that are part of the Indian reservation road system.

Sixth, the bill establishes a pilot program, in accordance with the Indian Self-Determination and Education Act, P.L. 93-638, authorizing 12 tribes to contract directly with FHWA for IRR funding to improve efficiency and streamline the administration of the program. The 12 tribes will be selected to ensure representation from each region of the country.

Seventh, the bill establishes a new six-year, \$120 million tribal transportation safety program. Tribes may



apply directly to the Department of Transportation for grants to improve transportation safety. The program parallels existing safety programs for the states.

Eighth, I propose a new tribal transit program to provide direct funding to tribes from the Federal Transit Administration. The new program would parallel the existing Indian Reservation Roads program funded through FHWA. In general, while States may allocate to tribal areas some of their transit funding under the existing formula grant programs for transit for elderly and disabled, section 5210, and for non-urbanized areas, section 5311, they rarely do so. Because the tribes are at a disadvantage in having to compete for funding within the States, I believe we need a direct funding program to allow tribes to provide better transit services to young people, elderly, and others who lack access to private vehicles. The bill sets aside a very modest level of funding of \$120 million over six years for the new tribal transit program.

Ninth, the bill states the sense of Congress that the BIA should have sufficient funding to maintain all roads on the Indian Reservation Roads system. Maintenance of IRR roads is a Federal responsibility and adequate funding is needed to protect the Federal investment in transportation infrastructure. Federal funding for road maintenance is provided through the BIA's annual appropriations bill. Unfortunately, year after year, the Appropriations Committees have failed to provide adequate funding for maintenance. Funding for BIA's road maintenance program has typically been around \$25 million per year about one-fifth of the level needed to protect the federal investment in IRR roads.

The IRR system doesn't just serve Indian communities, but also visitors, including tourists, recreational, commercial and industrial users of roads and transit throughout Indian country. For the tribes, transportation is an important contributor to economic development, self-determination, and employment for all Indian communities. This bill represents a very modest, but important step toward providing basic transportation services throughout Indian country.

The proposals in my bill are similar to many of the recommendations of the National Congress of American Indians' TEA-21 Reauthorization Task Force.

I well appreciate that tribes in different regions of the country may have different views and proposals on how best to improve Indian transportation programs. I see my bill as just the first step in a yearlong process leading up to the reauthorization of TEA-21.

It is essential that we begin this process as soon as possible because I believe the tribes are being short-changed in annual federal funding. I was disappointed this year when the appropriations committee cut the

funding for the IRR program in fiscal year 2003 to \$238 million, about \$40 million below the 2002 level. At the same time, FY2003 highway funding for the states was increased slightly above the 2002 level. I believe this year's reduction in IRR funding may reflect a lack of understanding on the part of many senators of the current poor state of transportation in Indian Country.

To try to raise awareness, last year I circulated a "dear colleague" letter to the Chair and Ranking Members of the Transportation Appropriations Subcommittee to urge them to fund the IRR program at the full \$275 million authorized level. The bipartisan letter, signed by eleven of my colleagues, laid out the case for full funding of the tribal transportation program in 2003.

My goal in introducing the bill today is to start the process of improving IRR as soon as possible. The tribes cannot bear another cut in funding like occurred in 2003.

I hope that Chairman CAMPBELL and Vice Chairman INOUE of the Committee on Indian Affairs will soon hold hearings on the reauthorization of the Indian Reservation Roads Program. I look forward to working with them and the other members of the committee on developing a consensus proposal that is fair to all tribes.

I ask unanimous consent that the text of the bill and the bipartisan letter be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

S. 725

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Tribal Transportation Program Improvement Act of 2003".

#### SEC. 2. FINDINGS AND PURPOSE.

- (A) FINDINGS.—Congress finds that—
- (1) because many Indian tribes are located in remote areas, transportation is particularly important to the basic quality of life and economic development of Indian tribes;
  - (2) safe roads are essential for—
    - (A) Indian children to travel to and from school;
    - (B) sick and elderly individuals to receive basic health care and medical treatment;
    - (C) food and other necessities to be delivered to shops and consumers;
  - (3) transportation is critical to the efforts of Indian tribes to—
    - (A) sustain robust economies; and
    - (B) attract new jobs and businesses;
  - (4) most Indian tribes lack the basic transportation systems that other people in the United States take for granted;
  - (5) Indian communities continue to lag behind the rest of the United States in quality of life and economic vitality;
  - (6) unemployment rates in Indian country frequently exceed 50 percent, and poverty rates often exceed 40 percent;
  - (7) the limited availability of housing and jobs on Indian reservations forces people to commute long distances each day to travel to work or school, obtain health care, take advantage of basic government services, go shopping, or even obtain drinking water;
  - (8) the Indian reservation roads system established under title 23, United States Code,

comprises more than 50,000 miles of roads under the jurisdiction of the Bureau of Indian Affairs and tribal, State, county, and local governments;

(9) more than  $\frac{2}{3}$  of those roads are not paved, and many resemble roads in third-world countries;

(10) as of the date of enactment of this Act, approximately 140 of the 753 bridges under the jurisdiction of the Bureau of Indian Affairs are rated as being deficient;

(11) The Indian reservation roads system serves both Indians and the general public and is part of a unified national road network;

(12) even though the Indian reservation roads system is perhaps the most rudimentary of any transportation network in the United States, more than 2,000,000,000 vehicle miles are traveled annually on the system;

(13) the poor quality of so many Indian reservation roads has a serious impact on high safety;

(14) according to the Federal Highway Administration, the highway fatality rate on Indian reservation roads is 4 times the national average highway fatality rate on all roads;

(15) automobile accidents are the primary cause of death for young Indian individuals; and

(16) the Federal Highway Administration estimates the backlog of improvement needs for Indian reservation roads at approximately \$6,800,000,000.

(b) PURPOSE.—The purpose of this Act is to reauthorize, expand, and streamline the Indian reservation roads program to improve transportation safety and better meet the needs of Indian individuals and other members of the traveling public.

#### SEC. 3. INDIAN RESERVATION ROADS.

(a) AUTHORIZATION OF APPROPRIATIONS.—Section 1101(a)(8)(A) of the Transportation Equity Act for the 21st Century (112 Stat. 112) is amended by striking "of such title" and all that follows and inserting "of that title—

- "(i) \$225,000,000 for fiscal year 1998;
- "(ii) \$275,000,000 for each of fiscal years 1999 through 2003;
- "(iii) \$350,000,000 for fiscal year 2004;
- "(iv) \$425,000,000 for fiscal year 2005; and
- "(v) \$500,000,000 for each of fiscal years 2006 through 2009."

(b) OBLIGATION CEILING.—Section 1102(c)(1) of the Transportation Equity Act for the 21st Century (23 U.S.C. 104 note; 112 Stat. 116) is amended—

- (1) by striking "distribute obligation" and inserting the following: "distribute—
- "(A) obligation";
- (2) by inserting "and" after the semicolon at the end; and
- (3) by adding at the end the following:

"(B) for any fiscal year after fiscal year 2003, any amount of obligation authority made available for Indian reservation road bridges under section 202(d)(4), and for Indian reservation roads under section 204, of title 23, United States Code;"

(c) INDIAN RESERVATION ROAD BRIDGES.—Section 202(d)(4) of title 23, United States Code, is amended—

- (1) in subparagraph (B)—
- (A) by striking "(B) RESERVATION.—Of the amounts" and all that follows through "to replace," and inserting the following:

"(B) FUNDING.—

"(i) RESERVATION OF FUNDS.—Notwithstanding any other provision of law, there is authorized to be appropriated from the Highway Trust Fund \$15,000,000 for each of fiscal years 2004 through 2009 to carry out planning, design, engineering, construction, and inspection of projects to replace,"; and

(B) by adding at the end the following:  
 “(ii) AVAILABILITY.—Funds made available to carry out this subparagraph shall be available for obligation in the same manner as if the funds were apportioned under chapter 1.”; and

(2) in subparagraph (D)—  
 (A) by striking “(D) APPROVAL REQUIREMENT.—” and inserting the following:  
 “(D) APPROVAL AND NEED REQUIREMENTS.—”; and

(B) by striking “only on approval of the plans, specifications, and estimates by the Secretary.” and inserting “only—

“(i) on approval by the Secretary of plans, specifications, and estimates relating to the projects; and

“(ii) in amounts directly proportional to the actual need of each Indian reservation, as determined by the Secretary based on the number of deficient bridges on each reservation and the projected cost of rehabilitation of those bridges.”.

(d) FAIR AND EQUITABLE DISTRIBUTION.—Section 202(d) of title 23, United States Code, is amended by adding at the end the following:

“(5) FAIR AND EQUITABLE DISTRIBUTION.—To ensure that the distribution of funds to an Indian tribe under this subsection is fair, equitable, and based on valid transportation needs of the Indian tribe, the Secretary shall—

“(A) verify the existence, as of the date of the distribution, of all roads that are part of the Indian reservation road system; and

“(B) distribute funds based only on those roads.”.

(e) INDIAN RESERVATION ROAD PLANNING.—Section 204(j) of title 23, United States Code, is amended in the first sentence by striking “2 percent” and inserting “4 percent”.

#### SEC. 4. FEDERAL LANDS HIGHWAY PROGRAM DEMONSTRATION PROJECT.

Section 202(d)(3) of title 23, United States Code, is amended by adding at the end the following:

“(C) FEDERAL LANDS HIGHWAY PROGRAM DEMONSTRATION PROJECT.—

“(i) IN GENERAL.—The Secretary shall establish a demonstration project under which all funds made available under this title for Indian reservation roads and for highway bridges located on Indian reservation roads as provided for in subparagraph (A) shall be made available, on the request of an affected Indian tribal government, to the Indian tribal government for use in carrying out, in accordance with the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450 et seq.), contracts and agreements for the planning, research, engineering, and construction described in that subparagraph.

“(ii) EXCLUSION OF AGENCY PARTICIPATION.—In accordance with subparagraph (B), all funds for Indian reservation roads and for highway bridges located on Indian reservation roads to which clause (i) applies shall be paid without regard to the organizational level at which the Federal lands highway program has previously carried out the programs, functions, services, or activities involved.

“(iii) SELECTION OF PARTICIPATING TRIBES.—

“(i) PARTICIPANTS.—

“(aa) IN GENERAL.—For each fiscal year, the Secretary shall select 12 geographically diverse Indian tribes from the applicant pool described in subclause (II) to participate in the demonstration project carried out under clause (i).

“(bb) CONSORTIA.—Two or more Indian tribes that are otherwise eligible to participate in a program or activity to which this title applies may form a consortium to be considered as a single tribe for the purpose of becoming part of the applicant pool under subclause (II).

“(cc) FUNDING.—An Indian tribe participating in the pilot program under this sub-

paragraph shall receive funding in an amount equal to the sum of the funding that the Indian tribe would otherwise receive in accordance with the funding formula established under the other provisions of this subsection, and an additional percentage of that amount equal to the percentage of funds withheld during the applicable fiscal year for the road program management costs of the Bureau of Indian Affairs under subsection (f)(1).

“(II) APPLICANT POOL.—The applicant pool described in this sub-clause shall consist of each Indian tribe (or consortium) that—

“(aa) has successfully completed the planning phase described in subclause (III);

“(bb) has requested participation in the demonstration project under this subparagraph through the adoption of a resolution or other official action by the tribal governing body; and

“(cc) has demonstrated financial stability and financial management capability in accordance with subclause (III) during the 3-fiscal year period immediately preceding the fiscal year for which participation under this subparagraph is being requested.

“(III) CRITERIA FOR DETERMINING FINANCIAL STABILITY AND FINANCIAL MANAGEMENT CAPABILITY.—For the purpose of subclause (II), evidence that, during the 3-year period referred to in subclause (II)(cc), an Indian tribe had no uncorrected significant and material audit exceptions in the required annual audit of the Indian tribe's self-determination contracts or self-governance funding agreements with any Federal agency shall be conclusive evidence of the required stability and capability.

“(IV) PLANNING PHASE.—

“(aa) IN GENERAL.—An Indian tribe (or consortium) requesting participation in the demonstration project under this subparagraph shall include legal and budgetary research and internal tribal government and organization preparation.

“(bb) ELIGIBILITY.—A tribe (or consortium) described in item (aa) shall be eligible to receive a grant under this subclause to plan and negotiate participation in a project described in that item.”.

#### SEC. 5. TRIBAL TRANSPORTATION SAFETY PROGRAM.

(a) IN GENERAL.—Chapter 4 of title 23, United States Code, is amended by adding at the end the following:

##### “§412. Tribal Transportation Safety Program

“(a) DEFINITION OF INDIAN TRIBE.—In this section, the term ‘Indian tribe’ has the meaning given the term in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b).

“(b) PROGRAM.—

“(i) IN GENERAL.—The Secretary shall carry out a program to provide to eligible Indian tribes (as determined by the Secretary) competitive grants for use in establishing tribal transportation safety programs on—

“(A) Indian reservations; and  
 “(B) other land under the jurisdiction of an Indian tribe.

“(2) USE OF FUNDS.—Funds from a grant provided under paragraph (1) may be used to carry out a project or activity—

“(A) to prevent the operation of motor vehicles by intoxicated individuals;

“(B) to promote increased seat belt use rates;

“(C) to eliminate hazardous locations on, or hazardous sections or elements of—

“(i) a public road;

“(ii) a public surface transportation facility;

“(iii) a publicly-owned bicycle or pedestrian pathway or trail; or

“(iv) a traffic calming measure;

“(D) to eliminate hazards relating to railway-highway crossings; or

“(E) to increase transportation safety by any other means, as determined by the Secretary.

“(c) FEDERAL SHARE.—The federal share of the cost of carrying out the program under this section shall be 100 percent.

“(d) FUNDING.—Notwithstanding any other provision of law, there are authorized to be appropriated from the Highway Trust Fund (other than the Mass Transit Account) to carry out this section—

“(1) \$10,000,000 for each of fiscal years 2004 and 2005;

“(2) \$20,000,000 for each of fiscal years 2006 and 2007; and

“(3) \$30,000,000 for each of fiscal years 2008 and 2009.”.

(b) CONFORMING AMENDMENT.—The analysis for chapter 4 of title 23, United States Code, is amended by inserting after the item relating to section 411 the following:

“412. Tribal Transportation Safety Program.”.

#### SEC. 6. INDIAN RESERVATION RURAL TRANSIT PROGRAM.

Section 5311 of title 49, United States Code, is amended by adding at the end the following:

“(k) INDIAN RESERVATION RURAL TRANSIT PROGRAM.—

“(1) DEFINITION OF INDIAN TRIBE.—In this subsection, the term ‘Indian tribe’ has the meaning given the term in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450b).

“(2) PROGRAM.—

“(A) IN GENERAL.—The Secretary of Transportation shall establish and carry out a program to provide competitive grants to Indian tribes to establish rural transit programs on reservations or other land under the jurisdiction of the Indian tribes.

“(B) AMOUNT OF GRANTS.—The amount of a grant provided to an Indian tribe under subparagraph (A) shall be based on the need of the Indian tribe, as determined by the Secretary of Transportation.

“(3) FUNDING.—Notwithstanding any other provision of law, for each fiscal year, of the amount made available to carry out this section under section 5338 for the fiscal year, the Secretary of Transportation shall use \$20,000,000 to carry out this subsection.”.

#### SEC. 7. SENSE OF CONGRESS REGARDING INDIAN RESERVATION ROADS.

(a) FINDINGS.—Congress finds that—

(1) the maintenance of roads on Indian reservations is a responsibility of the Bureau of Indian Affairs;

(2) amounts made available by the Federal Government as of the date of enactment of this Act for maintenance of roads on Indian reservations under section 204(c) of title 23, United States Code, comprise only 30 percent of the annual amount of funding needed for maintenance of roads on Indian reservations in the United States; and

(3) any amounts made available for construction of roads on Indian reservations will be wasted if those roads are not properly maintained.

(b) SENSE OF CONGRESS.—It is the sense of Congress that Congress should annually provide to the Bureau of Indian Affairs such funding as is necessary to carry out all maintenance of roads on Indian reservations in the United States.

U.S. SENATE,

Washington, DC, April 26, 2002.

Hon. PATTY MURRAY,  
 Chairman, Senate Appropriations Subcommittee on Transportation, Dirksen Senate Office Building, Washington, DC.

Hon. RICHARD C. SHELBY,  
 Ranking Member, Senate Appropriations Subcommittee on Transportation, Hart Senate Office Building, Washington, DC.

DEAR CHAIRMAN MURRAY AND SENATOR SHELBY: We are writing to ask you to provide

at least \$275 million in funding in the Fiscal Year 2003 Transportation Appropriations bill for the Indian Reservation Roads Program. This program plays a critical role in economic development, self-determination, and employment of Native Americans in 33 states, including Alaska Native Villages.

The IRR system comprises 52,738 miles of road. Half are BIA and tribally owned roads and half are state, county and local government roads. The system includes 4,152 bridges and also one ferryboat. More than 2 billion vehicle miles are traveled on the IRR system each year. Unfortunately, many of the roads are among the worst in the nation. Over two-thirds of the system is unimproved earth and gravel roads and about one-quarter of the bridges are rated deficient.

The Federal Highway Administration described the state of roads on reservations in its 1999 study of the nation's highways and bridges: "Some of the isolation (of Native American communities) is perpetuated by a lack of transportation facilities . . . Except for a few tribes with oil and mineral resources, or recreational operations, nearly all reservations are among the most economically depressed areas of the country . . . Some tribal governments have been successful in initiating economic development activities, including small industries . . . These require a viable Indian Reservation Roads (IRR) system."

In 1998, Congress reauthorized the Indian Reservation Road Program as part of Transportation Efficiency Act for the 21st Century (TEA-21). Recognizing the huge backlog in basic highway and transportation needs in Indian Country, the authorized funding level was increased from \$191 million per year to \$275 million. Last year the Transportation Appropriations Act provided \$279 million. We very much appreciate your subcommittee's efforts in FY2002 to fund this program at the higher level.

By Ms. STABENOW:

S. 726. A bill to treat the Tuesday next after the first Monday in November as a legal public holiday for purposes of Federal employment, and for other purposes; to the Committee on the Judiciary.

Ms. STABENOW. Mr. President, I rise today to introduce legislation that would make Election Day a national holiday.

After the problems of the 2000 elections, a bipartisan Commission headed by former Presidents Jimmy Carter and Gerald Ford was created to recommend election reforms.

Among the reforms the commission recommended was making Election Day a national holiday.

If you read the report, the advantage of making Election Day a national holiday becomes obvious.

In a survey done by the U.S. Census shortly after the 2000 elections, the number-one reason cited for not voting was because it conflicted with work or classroom schedules. Declaring Election Day a national holiday would make it easier for millions of busy Americans to get to the polls.

But declaring Election Day a national holiday has other advantages as well, according to the Commission's report. More public buildings, especially schools, would be available as polling places. And more and better trained

poll workers would be available to staff polling places.

Businesses complain that a new Federal holiday will cost them money. But this problem can be easily solved. Presently we celebrate Veterans Day on Nov. 11. On even numbered years, we could simply celebrate Veterans Day on the second Tuesday after the first Monday of November, which Congress has designated as Election Day for Federal elections.

The Commission's report noted that both Presidents Ford and Carter are veterans themselves and would not recommend any change that would dilute the significance of Veterans Day.

Rather, our two former Presidents found it fitting to hold the "supreme national exercise of our freedom on the day we honor those who preserved it."

This idea is also supported by civil rights, labor and other groups trying to increase participation in our electoral process.

I think it is an idea whose time has come.

I ask unanimous consent that the text of this legislation be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 726

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### **SECTION 1. SHORT TITLE.**

This Act may be cited as the "Democracy Day Act of 2003".

#### **SEC. 2. TREATMENT OF ELECTION DAY IN SAME MANNER AS OTHER FEDERAL HOLIDAYS.**

The Tuesday next after the first Monday in November in 2004 and in each even-numbered year thereafter shall be treated as a legal public holiday for purposes of statutes relating to pay and leave of Federal employees.

#### **SEC. 3. STUDY BY COMPTROLLER GENERAL OF IMPACT ON VOTER PARTICIPATION.**

(a) IN GENERAL.—The Comptroller General shall conduct a study of the impact of section 2 on voter participation.

(b) REPORT.—Not later than May 1, 2009, the Comptroller General shall submit a report to Congress and the President on the results of the study conducted under subsection (a).

#### **SEC. 4. SENSE OF CONGRESS REGARDING TREATMENT OF DAY BY PRIVATE EMPLOYERS.**

It is the sense of Congress that private employers in the United States should provide their employees with flexibility on the Tuesday next after the first Monday in November in 2004 and in each even-numbered year thereafter to enable the employees to cast votes in the elections held on that day.

By Mr. BYRD (for himself, Mr. ROCKEFELLER, Mr. THOMAS, Mr. BURNS, Mr. DORGAN, Mr. ALLARD, Mr. DURBIN, Mr. VOINOVICH, Mr. BAYH, Mr. ENZI, Mr. CAMPBELL, and Mr. CONRAD):

S. 727. A bill to reauthorize a Department of Energy program to develop and implement accelerated research, development, and demonstration projects for advanced clean coal technologies

for use in coal-based electricity generating facilities, to amend the Internal Revenue Code of 1986 to provide incentives for the use of those technologies, and for other purposes; to the Committee on Finance.

Mr. BYRD. Mr. President, time after time, coal has been there for this country. Coal has been and will continue to be an important part of America—its history, its economy, and its people.

During World War I, when coal supplied the Nation's heat and powered our battleships and industries, President Woodrow Wilson proclaimed that the Nation's war effort "rested on the shoulders of [the American coal] miner."

During World War II, when enemy conquests in Asia and Africa threatened to stop the worldwide flow of oil, the American government responded by initiating a federally sponsored synthetic fuels program based on coal. Secretary of the Interior Harold Ickes acknowledged, "We should not have waited until war was upon us to begin the development of synthetic fuels."

After the war, that program was dismantled. Far-sighted men warned of the dangers of this decision. John L. Lewis, President of the United Mine Workers, predicted a growing reliance upon foreign oil in the post-war era would one day result in outrageous prices at the gas pump and cars lined up for blocks to purchase gasoline.

Those of us old enough to remember the oil embargoes and energy crises of the 1970s know how accurate that prediction was. Those oil embargoes and energy crises prompted the Carter Administration to establish a national synthetic fuels program largely based on coal as the United States was labeled "the Saudi Arabia of coal."

However, the Reagan Administration all but eliminated the Department of Energy's fossil fuels and renewable energy programs, and withdrew support for the development of alternative energy technologies.

How short-sighted that was. I correct myself. It wasn't just short-sighted, it was blind, and I said so at the time. In a speech on this Senate floor, I warned that the Reagan administration's cut-backs in our energy programs were "leaving us dangerously vulnerable to foreign transgressions." Historians like to point out that those who do not remember the past are condemned to relive it. Why must we continue to relive yesterday's mistakes? Can we not learn from the past?

Once again, concerns about our Nation's current and future energy needs are on the minds of citizens across the country. Worrisome gas prices, erratic fuel costs, electricity supply needs, energy efficiency improvements, and U.S. dependence on foreign oil are major challenges that we must tackle. To develop a bipartisan, national energy plan, Congress must establish balanced energy policies that recognize the need for both economic growth, energy security, and environmental protection.

Coal will play a key role in that strategy.

It is paramount that we develop a comprehensive plan built on a balanced portfolio of resources, technologies, and ideas. Such a plan must look broadly across all sectors of the economy and set objectives to meet these needs both today and down the road. And, as we look at the needs of our economy and our future, we need to better understand where to put critical and precious research and development resources and how to best stimulate these technologies in the marketplace.

Undoubtedly, fossil fuels will continue to be a primary source for meeting our energy needs into the coming decades. Coal, used in cleaner and more efficient ways, will be a key component of that energy strategy. Coal is this country's most abundant natural resource, providing over half of the Nation's electricity and accounting for one third of our Nation's total energy production.

Today, a bipartisan group of Members join me in introducing the National Coal Research, Development, and Demonstration Act of 2003. I very much appreciate the support of Senators ROCKEFELLER, THOMAS, BURNS, DORGAN, ALLARD, DURBIN, VOINOVICH, BAYH, ENZI, CAMPBELL, and CONRAD. We believe that this legislation will help to maintain our Nation's fuel diversity by ensuring a key role for coal in our Nation's energy future.

This initiative provides a roadmap to the future by authorizing \$2 billion over that next ten years for a clean coal technology demonstration program to help speed these technologies from the laboratory to the marketplace. Our legislation aims to improve air quality as well as the efficiency of the current fleet of coal-fired power plants by providing targeted tax incentives for the installation of these technologies at existing coal-fired facilities.

Additionally, this legislation will help meet the need for new infrastructure by providing incentives to deploy a targeted number of advanced clean coal technologies to prove their viability in the marketplace now and in the future. Finally, it ensures that all generators of coal can compete for these targeted tax incentives on an equal basis. This initiative is an important component of a strategy to achieve energy diversity and independence.

I have been around Congress for a very long time—more than 50 years. Recently, I became the third longest serving Member of Congress. My association with coal started early in my life and has continued throughout my many years of service in Congress. Coal has always been with me, it has been there for us. Coal is abundant. Coal is affordable. Coal is ours!

Clean coal research and development funding and tax incentive legislation gained significant bipartisan and bicameral support during the energy bill debates in the 107th Congress. This suc-

cess was built on the framework outlined, developed, and refined with my support in past Congress.

There is a little verse that goes:

God and soldier all men adore,  
in time of trouble and no more,  
for when war is over, and all things righted,  
God is neglected and the old soldier slighted.

In times of national struggle and adversity, in times of war, coal has been there. But in times of calm, when the urgency subsides, so does our national determination to establish and implement a comprehensive energy strategy. To fail to incorporate a comprehensive energy plan into our vision for the Nation's future would ultimately be to America's detriment.

The development of clean coal technologies is essential to the betterment of our Nation's economic, energy, environmental, and security future. I urge my colleagues to support this legislation.

Mr. ROCKEFELLER. Mr. President, I am proud today to join with my colleague from West Virginia, Senator BYRD, and Senators THOMAS, BURNS, DURBIN, ALLARD, DORGAN, BAYH, VOINOVICH, ENZI, CAMPBELL, and CONRAD, to introduce the National Coal Research, Development and Demonstration Act of 2003. This is a bill I will work very hard to see enacted, because I believe both that the Nation's economy will grind to a halt without coal, and because sustaining the indispensable role of the Nation's most abundant energy source can only be accomplished by finding environmentally sensitive ways of using it.

This legislation is the byproduct of more than 5 years of effort to foster new scientific research and commercial application of clean coal technologies. This has been a collaborative effort between members of Congress from both sides of the aisle and both sides of the Hill working together with the coal and utility industries, the Department of Energy, the United Mine Workers, and academic and industrial scientists. The legislation we introduce today is substantially similar to legislation introduced in the 107th Congress, which formed the basis of the coal tax and coal R&D provisions of the comprehensive energy bill the Senate passed last year.

I have a particular interest in the clean coal tax provisions. I aggressively argued for them in the Finance Committee, and I was gratified by the willingness of then-Chairman BAUCUS and Ranking Member GRASSLEY to work with me to include meaningful coal tax incentives in the bill this body passed by an overwhelming majority and sent to conference with the House. As a tax conferee, I again pushed hard for inclusion of the Senate-passed provisions, over the more expensive and less-inclusive House provisions. Unfortunately, the energy conference and the comprehensive energy legislation it was so close to producing were allowed to die by some who thought this Congress would be a better setting for

consideration of a national energy policy.

The R&D provisions, and in fact the entire package we introduce here today, have had no more fervent champion than my colleague, the senior Senator from West Virginia, Senator BYRD. Indeed, Senator BYRD has been a stalwart friend of coal far longer than the more than 5-year duration of this effort on clean coal technologies. I would be remiss if I did not commend Senator BYRD for his dedication and diligence in advocating for clean coal. I cannot overstate the importance of coal to our state of West Virginia. I am proud to join Senator BYRD in this effort to improve the environmental performance of coal, and to affirm its critical role in the economy of our State, and of the entire Nation.

When enacted, this legislation will foster crucial, collaborative, and cutting edge scientific research by the Department of Energy and its industry partners into technologies allowing increasingly cleaner and more efficient use of our Nation's most abundant fossil fuel, coal, as a fuel to produce electricity. At the same time, this bill will create tax incentives to help coal-fired utilities defray the high cost of installation of clean coal technologies on coal-fired power plants. We have included incentives for clean coal technologies on both existing power plants and those yet to be built. Clean coal technologies used to repower existing plants will allow them to meet our most stringent Clean Air Act standards for stationary source emissions. Installations of these technologies on existing facilities is important not only to protect the environment. Perhaps as significant for our economy, sustaining energy production from these reliable sources of electricity helps insulate consumers from the kind of extraordinary price shocks we have seen recently in the natural gas and petroleum markets.

New facilities designed and built with next generation, advanced clean coal technologies will be cleaner and more reliable still. Energy experts estimate that to meet our Nation's burgeoning demand for electricity, we may see more than a thousand new electricity generating plants built in the next 20 years. Modest incentives for installation of advanced clean coal technologies will give utilities the ability to choose cheap and abundant coal as a fuel source, and still produce air emissions as clean or cleaner than those produced by natural gas plants.

The two sections of this bill concentrate on different aspects of the coal picture, and will be considered by different committees in the Senate. Yet the programs and commercial development this bill will engender will work hand in hand. The advanced clean coal research and development funded by this bill, augmented by the data industry, academic, and government scientists hope to gain from the performance of the reconfigured existing

plants, will hasten the deployment of a fleet of near-zero emission coal-fired plants in the coming decade or two.

I represent a State that produces a lot of coal, and uses a lot of coal. Between 98 and 99 percent of the electricity in West Virginia is generated with coal. This is higher than any other State in the Nation, but West Virginia electricity consumers are by no means alone in their dependence on coal. The United States is dependent on coal to a degree that I am sure comes as a surprise to most people. Coal produces more than half of the electricity used in this country. It is the primary source of electricity in 32 States, accounting for at least 55 percent of the electricity in 25 of these. Of the remaining 18 States, coal is the second most prevalent source of electricity in six of them, and a close third in two more. So, I thank my fellow cosponsors for their work on this bill, but I say to my colleagues, this is not just important to those of us whose States produce coal. Coal will continue to be a vital economic resource for the entire country. Because of this, and because the future health of our environment depends on good decisions made today, I recommend this legislation to all of my colleagues, and ask for their support in passing it.

By Mr. COLEMAN (for himself, Mr. STEVENS, and Mr. DAYTON):

S. 728. A bill to reimburse the airline industry for homeland security costs, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Mr. COLEMAN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 728

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. AVIATION INSURANCE.

(a) **AUTHORITY.**—Section 44302(a)(1) of title 49, United States Code, is amended by striking “may” and inserting “shall”.

(b) **EXTENSION OF POLICIES.**—Section 44302(f)(1) of title 49, United States Code, is amended by striking “August 31, 2003, and may extend through December 31, 2003,” and inserting “December 31, 2007.”.

(c) **COVERAGE.**—Section 44303 of title 49, United States Code, is amended—

(1) in subsection (a) by striking “IN GENERAL.—” and inserting “IN GENERAL.—”; and

(2) in subsection (b)—

(A) by striking “during the period beginning on” and inserting “on or after”; and

(B) by striking “and ending on December 31, 2003.”.

(d) **TERMINATION DATE.**—Section 44310 of title 49, United States Code, and the item relating to such section in the analysis for chapter 443 are repealed.

#### SEC. 2. REIMBURSEMENT OF AIR CARRIERS FOR CERTAIN SCREENING AND RELATED ACTIVITIES.

The Secretary of Homeland Security shall reimburse air carriers and airports for the following:

(1) All screening and related activities that the air carriers or airports perform or are responsible for performing, including—

(A) the screening of catering supplies;

(B) checking documents at security checkpoints;

(C) screening of passengers; and

(D) screening of persons with access to aircraft.

(2) The provision of space and facilities used to perform screening functions and other space used by the Transportation Security Administration.

#### SEC. 3. REIMBURSEMENT OF AIR CARRIERS FOR FORTIFYING COCKPIT DOOR.

The Secretary of Homeland Security shall reimburse air carriers for the cost of fortifying cockpit doors in accordance with section 48301(b) of title 49, United States Code.

#### SEC. 4. REIMBURSEMENT OF STATE AND LOCAL LAW ENFORCEMENT.

The Secretary of Homeland Security shall reimburse State and local law enforcement and airport police for complying with any directives to provide security for air carriers or at airports.

#### SEC. 5. REIMBURSEMENT FOR AIR MARSHAL TRANSPORTATION.

Section 44917(a) of title 49, United States Code, is amended by striking paragraphs (4) and (5), and inserting the following:

“(4) shall require air carriers providing flights described in paragraph (1) to provide seating for a Federal air marshal on any such flight without regard to the availability of seats on the flight at the lowest possible airfare available for such flight at the time of booking;

“(5) may require air carriers to provide, on a space-available basis, to an off-duty Federal air marshal a seat on a flight to the airport nearest the marshal’s home at the lowest possible airfare available for such flight if the marshal is traveling to that airport after completing his or her security duties.”.

#### SEC. 6. MORATORIUM ON SECURITY SERVICE FEE.

Notwithstanding any other provision of law, the security fees imposed under section 44940 of title 49, United States Code, shall not apply for the 1-year period beginning on the date of enactment of this Act and the costs of providing civil aviation security services shall be reimbursed by the Secretary of Homeland Security.

By Mr. COLEMAN (for himself and Mr. CHAMBLISS):

S. 729. A bill to amend the Internal Revenue Code of 1986 to establish a pilot program to encourage the use of medical savings accounts by public employees of the State of Minnesota and political jurisdictions thereof; to the Committee on Finance.

Mr. COLEMAN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 729

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Minnesota MSA Empowerment Act of 2003”.

#### SEC. 2. DEDUCTION FOR MINNESOTA PUBLIC EMPLOYEE MSA PILOT PROGRAM.

(a) **IN GENERAL.**—Part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 (relating to additional itemized deductions) is amended by redesignating section 223 as section 224 and by inserting after section 222 the following new section:

“SEC. 223. MINNESOTA PUBLIC EMPLOYEE MSAs.

“(a) **IN GENERAL.**—For purposes of this section, the term ‘eligible individual’ means an individual who—

“(1) is in receipt of retirement benefits for the taxable year from a retirement plan associated with the State of Minnesota or a political subdivision thereof, or

“(2) is an employee of the State of Minnesota or a political subdivision thereof.

“(c) **MINNESOTA PUBLIC EMPLOYEE MSA.**—

“(1) **IN GENERAL.**—The term ‘Minnesota public employee MSA’ means an Archer MSA which is created or organized exclusively for the purpose of playing the qualified medical expenses of the eligible individual and—

“(A) which is designated as a Minnesota public employee MSA, and

“(B) with respect to which no contribution may be made other than a contribution made by the eligible individual or the employer of the eligible individual.

“(2) **ARCHER MSA; QUALIFIED MEDICAL EXPENSES.**—For purposes of this section, the terms ‘Archer MSA’ and ‘qualified medical expenses’ shall have the respective meanings given to such terms by section 220(d).

“(d) **SPECIAL RULES.**—In applying section 220 to a Minnesota public employee MSA—

“(1) subsection (d)(1)(A)(ii) shall not apply, and

“(2) subsection (f)(3) shall be treated as including a reference to this section.

“(e) **REPORTS.**—In the case of a Minnesota public employee MSA, the report under section 220(h)—

“(1) shall include the fair market value of the assets in such Minnesota public employee MSA as of the close of each calendar year, and

“(2) shall be furnished to the account holder—

“(A) not later than January 31 of the calendar year following the calendar year to which such reports relate, and

“(B) in such manner as the Secretary prescribes.

“(f) **COORDINATION WITH LIMITATION ON NUMBER OF TAXPAYERS HAVING ARCHER MSAs.**—Subsection (i) of section 220 shall not apply to an individual with respect to a Minnesota public employee MSA, and Minnesota public employee MSAs shall not be taken into account in determining whether the numerical limitations under section 220(j) are exceeded.”.

“(b) **DEDUCTION ALLOWED WHETHER OR NOT TAXPAYER ITEMIZES.**—Subsection (a) of section 62 is amended by inserting after paragraph (18) the following new item:

“(19) MINNESOTA PUBLIC EMPLOYEE MSAs.—The deduction allowed by section 223.”.

“(c) **TAX ON EXCESS CONTRIBUTIONS.**—Section 4973(d)(1) of such Code (relating to excess contributions to Archer MSAs) is amended by inserting “or 223” after “220”.

“(d) **CLERICAL AMENDMENT.**—The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by striking the last item and inserting the following new items:

“Sec. 223. Minnesota public employee MSAs.

“Sec. 224. Cross reference.”.

“(e) **EFFECTIVE DATE.**—The amendments by this section shall apply to taxable years beginning after December 31, 2003.

By Mr. BIDEN (for himself and Mr. HATCH):

S. 731. A bill to prohibit fraud and related activity in connection with authentication features, and for other purposes; to the Committee on the Judiciary.

Mr. BIDEN. Mr. President, I rise today, along with Senator HATCH, to introduce the Secure Authentication Feature and Enhanced Identification Defense Act of 2003, also known as the "SAFE ID" Act. My good friend, the Senior Senator from Utah, is joining me on this important piece of legislation.

Two of the terrorists who perpetrated the acts of 9/11 held false identification documents, which they purchased from a broker of false IDs. That broker was convicted, but sentenced merely to probation. The judge and the prosecutor publicly lamented that the law did not subject such a person to harsher penalties. These events focused new attention on an existing, growing problem—the ease with which individuals and organizations can forge and steal IDs and use them to harm our society. These circumstances weaken our efforts in the fight against terrorism; identity theft; underage drinking and drunk driving; driver's license, passport and birth certificate fraud, among others. In the post-9/11 era, we must do more to prevent the creation of false, misleading or inaccurate government IDs. This has become an issue of national importance and therefore merits a national response.

In recent years, the ability of criminals to produce authentic-looking fake IDs has grown immensely. Today, unfortunately, it is becoming increasingly common for criminals to either steal or forge, and traffic in, the very items that issuing authorities use to verify the authenticity of their IDs. These "authentication features" are the holograms, watermarks, and other symbols, letters and codes used in identification documents to prove that they are authentic. Unfortunately, today IDs carrying authentication features can be purchased on the Internet or through mail order outfits. In addition, breeder documents, such as birth certificates, are desk-top published, with an illegitimate embossed or foil seal. Put another way, not only do crooks forge identification documents, they also now illegally fake or steal the very features issuing authorities use to fight that crime.

Under current law, it is not illegal to possess, traffic in, or use false or misleading authentication features whose purpose is to create fraudulent IDs. That is why I am today introducing the SAFE ID Act.

The SAFE ID Act would prohibit the fraudulent use of authentication features in identity documents. Specifically, the SAFE ID Act adds authentication features to the list of items covered by 10 U.S.C. 1028(a), an existing law prohibiting fraud and related activity in connection with identification documents. In addition, the Act requires forfeiture of any violative items, such as false authentication features and relevant equipment.

It is rare that we have before us legislation that would effectively address problems as disparate as homeland de-

fense, identity theft and underage drinking. The SAFE ID Act would do just that, by cutting the legs out from under those who would misuse technology to mislead government authorities.

I look forward to working with Senator HATCH, Chairman of the Judiciary Committee, and my other colleagues, to secure consideration and passage of this bill.

I ask unanimous consent that the text of this bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 731

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Secure Authentication Feature and Enhanced Identification Defense Act of 2003" or "SAFE ID Act".

#### SEC. 2. FRAUD AND FALSE STATEMENTS.

(a) OFFENSES.—Section 1028(a) of title 18, United States Code, is amended—

(1) in paragraph (1), by inserting ", authentication feature," after "an identification document";

(2) in paragraph (2)—

(A) by inserting ", authentication feature," after "an identification document"; and

(B) by inserting "or feature" after "such document";

(3) in paragraph (3), by inserting ", authentication features," after "possessor";

(4) in paragraph (4)—

(A) by inserting ", authentication feature," after "possessor"; and

(B) by inserting "or feature" after "such document";

(5) in paragraph (5), by inserting "or authentication feature" after "implement" each place that term appears;

(6) in paragraph (6)—

(A) by inserting "or authentication feature" before "that is or appears";

(B) by inserting "or authentication feature" before "of the United States";

(C) by inserting "or feature" after "such document"; and

(D) by striking "or" at the end;

(7) in paragraph (7), by inserting "or" after the semicolon; and

(8) by inserting after paragraph (7) the following:

"(8) knowingly traffics in false authentication features for use in false identification documents, document-making implements, or means of identification;"

(b) PENALTIES.—Section 1028(b) of title 18, United States Code, is amended—

(1) in paragraph (1)—

(A) in subparagraph (A)—

(i) by inserting ", authentication feature," before "or false"; and

(ii) in clause (i), by inserting "or authentication feature" after "document"; and

(B) in subparagraph (B), by inserting ", authentication features," before "or false"; and

(2) in paragraph (2)(A), by inserting ", authentication feature," before "or a false".

(c) CIRCUMSTANCES.—Section 1028(c)(1) of title 18, United States Code, is amended by inserting ", authentication feature," before "or false" each place that term appears.

(d) DEFINITIONS.—Section 1028(d) of title 18, United States Code, is amended—

(1) by redesignating paragraphs (1), (2), (3), (4), (5), (6), (7), and (8) as paragraphs (2), (3), (4), (7), (8), (9), (10), and (11), respectively;

(2) by inserting before paragraph (2), as redesignated, the following:

"(1) the term 'authentication feature' means any hologram, watermark, certification, symbol, code, image, sequence of numbers of letters, or other feature that either individually or in combination with another feature is used by the issuing authority on an identification document, document-making implement, or means of identification to determine if the document is counterfeit, altered, or otherwise falsified;"

(3) in paragraph (4)(A), as redesignated, by inserting "or was issued under the authority of a governmental entity but was subsequently altered for purposes of deceit" after "entity";

(4) by inserting after paragraph (4), as redesignated, the following:

"(5) the term 'false authentication feature' means an authentication feature that—

"(A) is genuine in origin, but, without the authorization of the issuing authority, has been tampered with or altered for purposes of deceit;

"(B) is genuine, but has been distributed, or is intended for distribution, without the authorization of the issuing authority and not in connection with a lawfully made identification document, document-making implement, or means of identification to which such authentication feature is intended to be affixed or embedded by the respective issuing authority; or

"(C) appears to be genuine, but is not;

"(6) the term 'issuing authority'—

"(A) means any governmental entity or agency that is authorized to issue identification documents, means of identification, or authentication features; and

"(B) includes the United States Government, a State, a political subdivision of a State, a foreign government, a political subdivision of a foreign government, or an international government or quasi-governmental organization;"

(5) in paragraph (10), as redesignated, by striking "and" at the end;

(6) in paragraph (11), as redesignated, by striking the period at the end and inserting; and"; and

(7) by adding at the end the following:

"(12) the term 'traffic' means—

"(A) to transport, transfer, or otherwise dispose of, to another, as consideration for anything of value; or

"(B) to make or obtain control of with intent to so transport, transfer, or otherwise dispose of."

(e) ADDITIONAL PENALTIES.—Section 1028 of title 18, United States Code, is amended—

(1) by redesignating subsection (h) as subsection (i); and

(2) by inserting after subsection (g) the following:

"(h) FORFEITURE; DISPOSITION.—In the circumstance in which any person is convicted of a violation of subsection (a), the court shall order, in addition to the penalty prescribed, the forfeiture and destruction or other disposition of all illicit authentication features, identification documents, document-making implements, or means of identification."

(f) TECHNICAL AND CONFORMING AMENDMENT.—Section 1028 of title 18, United States Code, is amended in the heading by inserting ", AUTHENTICATION FEATURES," after "DOCUMENTS".

By Mr. BAUCUS (for himself, Mr. HATCH, Mr. ROCKEFELLER, and Mr. JEFFORDS):

S. 732. A bill to amend title XI of the Social Security Act to create an independent and nonpartisan commission



to assess the health care needs of the uninsured and to monitor the financial stability of the Nation's health care safety net; to the Committee on Finance.

Mr. BAUCUS. Mr. President, it has been said that, "Good health and good sense are two of life's greatest blessings." Senators HATCH, ROCKEFELLER, JEFFORDS and I hope to further the cause of good health and good sense today, through introduction of the Health Care Safety Net Oversight Act of 2003.

Currently no entity oversees America's health care safety net. This means that safety net providers—including public and teaching hospitals, emergency departments, community health centers and rural health clinics—are laboring on their own. They are like master musicians performing without a conductor. Each is trying their hardest and performing their part—but no one is coordinating their efforts.

This Act changes that, by creating the Safety Net Organizations and Patient Advisory Commission—SNOPAC—an independent and non-partisan commission to monitor the health care safety net.

Safety net providers are often the last resort for patients unable to afford the health care they need. For example, in my State of Montana, we have eight community health centers, serving about 44,000 Montanans per year. Without these health centers, many of these uninsured and underinsured Montanans would have no place to turn.

According to a recent report, nearly 75 million Americans lacked health insurance at some time in the past two years—amounting to almost one-third of all Americans younger than 65. Of these 74.7 million individuals, about 30 percent had no coverage at some time in 2001 and 2002 while 65 percent had no coverage for at least six months.

And who are these people? In Montana, about 80 percent of uninsured individuals are in working families. And self-employed workers—including owners of small businesses—and their dependents account for about one-fifth of the uninsured in our State. Montana has one of the lowest rates of employer-sponsored insurance in the Nation, with about 46 percent of Montanans receiving health insurance through their employers.

So what do we do about this problem? How do we ensure that all Americans, irrespective of color, creed, gender, or geography, have access to quality health care?

About 10 years ago Congress and the Administration worked on the problem of the uninsured. A tremendous amount of time and effort went into the Health Security Act, on both sides of the issue. As we know, passage of that bill failed. Since then, Congress has taken a more incremental approach to the uninsured. Congress passed legislation in 1996 to ensure portability of health insurance. A year

later, the CHIP program was signed into law, bipartisan legislation to cover children of working families. And last year, we worked together to provide health coverage for workers who lost their jobs because of increased international trade.

While these incremental steps have helped, we need to do more. Last year I introduced bipartisan legislation to provide employers with tax credits so they can offer their employees health insurance. And I am hopeful that the Baucus-Smith, OR bill can be enacted into law.

But the fact remains, for most uninsured and underinsured Americans, the safety net is still the only place to turn.

Yet, the safety net has been seriously damaged in recent years. According to report a few years ago by the Institute of Medicine, the health care safety net is "intact but endangered."

And according to a report I requested of the General Accounting Office, issued today, emergency departments across the nation are facing severe overcrowding problems, forced to send patients to other hospitals. The GAO found that about two-thirds of hospitals reported asking ambulances to be diverted to other hospitals at some point in fiscal year 2001. And about 10 percent of hospitals reported being on diversion status for more than 20 percent of the year.

September 11 taught us that we need to be ready. Our emergency response systems must be prepared to manage an unexpected terrorist attack. But based on the GAO's findings, it seems that we are far from prepared. If emergency departments cannot care for all the patients they are sent under current conditions, how can we expect them to manage a terrorist attack of potentially catastrophic proportions?

We need an entity responsible for recommending changes to our safety net, including our emergency departments. And though SNOPAC will not solve the problems of America's uninsured, it will work to ensure that safety net is not further frayed. An independent, non-partisan commission, modeled on the Medicare Payment Advisory Commission (MedPAC), SNOPAC will include professionals from across the policy and practical spectrum of health care. And like MedPAC, SNOPAC will report to the relevant committees of Congress on the status of its mission: tracking the well-being of the health care safety net.

SNOPAC is not a panacea. But it is a positive step toward a coordinated approach in caring for the uninsured. Absent large-scale improvements in the number of insured Americans, we should at least work to monitor and care for what we already have—an intact, but endangered, health care safety net.

I urge all my colleagues to join me in this effort towards good health and good sense.

By Ms. SNOWE:

S. 733. A bill to authorize appropriations for fiscal year 2004 for the United States Coast Guard, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Ms. SNOWE. Mr. President, today I am pleased to introduce the Coast Guard Authorization Act of 2003.

The Coast Guard serves as the guardian of our maritime homeland security and provides many critical services for our Nation. Last year alone, the Coast Guard responded to over 39,000 calls for assistance, assisted \$1.5 billion in property, and saved 3,653 lives. These brave men and women risk their lives to defend our borders from drugs, illegal immigrants, act of terror, and other national security threats. In 2002, the Coast Guard seized 117,780 pounds of cocaine and 40,316 pounds of marijuana preventing them from reaching our streets and playgrounds. They also stopped over 5,100 illegal migrants from reaching our shores. They conducted patrols to protect our vital fisheries stocks and they responded to over 12,000 pollution incidents.

In the wake of September 11, the men and women of the Coast Guard have been working harder than ever in the service's largest peace-time port security operation since World War II. This rapid escalation of the Coast Guard's homeland security mission continues today. Last year alone, the Coast Guard aggressively defended our homeland by conducting more than 36,000 port security patrols, boarded over 10,000 vessels, escorted over 6,000 vessels, and maintained more than 115 security zones. While our new reality requires the Coast Guard to maintain a robust homeland security posture, these new priorities must not diminish the Coast Guard's focus on its traditional missions such as marine safety, search and rescue, aids to navigation, fisheries law enforcement, and marine environmental protection.

And recently we have asked even more of the Coast Guard. Last November we passed the Homeland Security Act of 2002 which recently transferred the Coast Guard from the Department of Transportation to the new Department of Homeland Security. This historic law positions the Coast Guard as a cornerstone of the new Department, but also recognizes that the Coast Guard is responsible for many other missions on which Americans depend.

First and foremost, it ensures that the Coast Guard will remain a distinct entity and continue in its role as one of the five Armed Services. The Coast Guard plays a unique role in our government, by serving both an armed service as well as a law enforcement agency and this must not be changed or altered. It also contains language which maintains the primacy of the Coast Guard's diverse missions, prevents the Secretary of this new department from making substantial or significant changes to the Coast Guard's non-homeland security missions, and prohibits the new department from



transferring any Coast Guard personnel or assets to another agency except for personnel details and assignment that do not reduce the Service's capability to perform its non-homeland security missions.

By introducing the Coast Guard Authorization bill today, I intend to continue giving the Coast Guard my full support, and I hope my colleagues will work with me to provide the Coast Guard with the resources that it needs to carry out its many critically important missions. Unfortunately Coast Guard's rapid operational escalation has come on the backs of its 38,000 men and women who faithfully serve our country. I believe we need to shift this burden off our people and instead adequately provide the Coast Guard with the resources it needs.

The bill I introduce today authorizes funding and personnel levels for the Coast Guard in Fiscal Year 2004. The bill authorizes funding for FY 2004 at \$6.7 billion. This represents a 9.4 percent increase over the levels contained in last year's authorization bill and a 13 percent increase over the funds requested for Fiscal Year 2003. This authorization will help restore the Coast Guard's non-homeland security missions such as search and rescue, fisheries enforcement, and marine environmental protection to near their pre-September 11, 2001 levels.

This bill also includes numerous measures which will improve the Coast Guard's ability to recruit, reward, and retain high-quality personnel. It addresses various Coast Guard personnel management and quality of life issues such by providing eligible enlisted personnel with a critical skills training bonus, amending the number and distribution of commissioned officers to retain needed skill sets and experiences, expanding the Coast Guard's housing authorities to ease housing shortages, and including several measures that grant the Coast Guard parity with the other Armed Services.

Another critical provision in the bill will enable us to better oversee the historic and beautiful lighthouses that we have entrusted to non-profit groups across the country. Over the years we have transferred numerous lighthouses and we need to ensure that these groups continue to be responsible stewards of these national treasures. Unfortunately, we have recently learned of lighthouses which have been allowed to deteriorate and one that was even offered for sale through a real estate broker. This provision will ensure these national treasures are protected and will allow the Secretary of Interior to monitor future lighthouse conveyances and ensure that they meet all of the conditions of the original transfers.

Finally, we must recognize that the United States Coast Guard is a force conducting 21st century operations with 20th century technology. To accomplish its many vital missions, the Coast Guard desperately needs to recapitalize its offshore fleet of cutters

and aircraft. The Coast Guard operates the third oldest of the world's 39 similar naval fleets with several cutters dating back to World War II. These platforms are technologically obsolete, require excessive maintenance, lack essential speed, and have poor interoperability which in turn limit their overall mission effectiveness and efficiency. Unfortunately they are reaching the end of their serviceable life just as the Coast Guard needs them the most.

The Coast Guard is in the early stages of a major recapitalization program for the ships and aircraft designed to operate more than 50 miles offshore. The Integrated Deepwater System acquisition program is critical to the future viability of the Coast Guard. I wholeheartedly support this initiative and the system-of-systems procurement strategy the Coast Guard is utilizing. This bill authorizes full funding for this critical long-term recapitalization program.

I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 733

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Coast Guard Authorization Act of 2003".

#### SEC. 2. TABLE OF CONTENTS.

The table of contents for this Act is as follows:

- Sec. 1. Short title.
- Sec. 2. Table of contents.
  - Title I—Authorization
  - Sec. 101. Authorization of appropriations.
  - Sec. 102. Authorized Levels of military strength and training.
  - Title II—Coast Guard Personnel, Financial, and Property Management
  - Sec. 201. Enlisted member critical skill training bonus.
  - Sec. 202. Amend limits to the number and distribution of officers.
  - Sec. 203. Expansion of Coast Guard housing authorities.
  - Sec. 204. Property owned by auxiliary units and dedicated solely for auxiliary use.
  - Sec. 205. Coast Guard auxiliary units as instrumentalities of the United States for taxation purposes.
  - Title III—Law Enforcement, Marine Safety, and Environmental Protection
  - Sec. 301. Marking of underwater wrecks.
  - Sec. 302. Ports and waterways partnerships/cooperative ventures.
  - Sec. 303. Reports from charterers.
  - Sec. 304. Revision of temporary suspension criteria in suspension and revocation cases.
  - Sec. 305. Revision of bases for suspension and revocation cases.
  - Sec. 306. Removal of mandatory revocation for proved drug convictions in suspension and revocation cases.
  - Sec. 307. Records of merchant mariner's documents.
  - Sec. 308. Exemption of unmanned barges from certain citizenship requirements.

- Sec. 309. Increase in civil penalties for violations of certain bridge statutes.
- Sec. 310. Civil penalties for failure to comply with recreational vessel and associated equipment safety standards.
- Sec. 311. Oil spill liability trust fund; emergency fund.
- Sec. 312. Law enforcement powers.
- Sec. 313. Correction to definition of Federal law enforcement agencies in the Enhanced Border Security and Visa Entry Reform Act of 2002.

Title IV—Miscellaneous

- Sec. 401. Conveyance of lighthouses.
- Sec. 402. LORAN-C.

#### TITLE I—AUTHORIZATION

##### SEC. 101. AUTHORIZATION OF APPROPRIATIONS FOR FISCAL YEAR 2004.

There are authorized to be appropriated for necessary expenses of the Coast Guard for fiscal year 2004 the following amounts:

(1) For the operation and maintenance of the Coast Guard, \$4,729,000,000, of which \$25,000,000 shall be derived from the Oil Spill Liability Trust Fund.

(2) For the acquisition, construction, rebuilding, and improvement of aids to navigation, shore and offshore facilities, vessels, and aircraft, including equipment related thereto, \$775,000,000 to remain available until expended, of which \$20,000,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990.

(3) For research, development, test, and evaluation of technologies, materials, and human factors directly relating to improving the performance of the Coast Guard's mission in support of search and rescue, aids to navigation, marine safety, marine environmental protection, enforcement of laws and treaties, ice operations, oceanographic research, and defense readiness, \$22,000,000, to remain available until expended, of which \$3,500,000 shall be derived from the Oil Spill Liability Trust Fund.

(4) For retired pay (including the payment of obligations otherwise chargeable to lapsed appropriations for this purpose), payments under the Retired Serviceman's Family Protection and Survivor Benefit Plans, and payments for medical care of retired personnel and their dependents under chapter 55 of title 10, United States Code, \$1,020,000,000, to remain available until expended.

(5) For environmental compliance and restoration at Coast Guard facilities (other than parts and equipment associated with operations and maintenance), \$17,000,000, to remain available until expended.

(6) For alteration or removal of bridges over navigable waters of the United States constituting obstructions to navigation, and for personnel and administrative costs associated with the Bridge Alteration Program—

(A) \$16,000,000, to remain available until expended; and

(B) \$2,000,000, to remain available until expended, which may be utilized for construction of a new Chelsea Street Bridge over the Chelsea River in Boston, Massachusetts.

##### SEC. 102. AUTHORIZED LEVELS OF MILITARY STRENGTH AND TRAINING.

(a) END-OF-YEAR STRENGTH FOR FISCAL YEAR 2004.—The Coast Guard is authorized an end-of-year strength of active duty personnel of 45,500 as of September 30, 2004.

(b) TRAINING STUDENT LOADS FOR FISCAL YEAR 2004.—For fiscal year 2004, the Coast Guard is authorized average military training student loads as follows:

(1) For recruit and special training, 2,250 student years.

(2) For flight training, 125 student years.

(3) For professional training in military and civilian institutions, 300 student years.

(4) For officer acquisition, 1,150 student years.

## **TITLE II—COAST GUARD PERSONNEL, FINANCIAL, AND PROPERTY MANAGEMENT**

### **SEC. 201. ENLISTED MEMBER CRITICAL SKILL TRAINING BONUS.**

(a) IN GENERAL.—Chapter 11 of title 14, United States Code, is amended by adding at the end the following:

#### **“§ 374. Critical skill training bonus**

“(a) The Secretary may provide a bonus, not to exceed \$20,000, to enlisted members who complete training in a skill designated as critical, provided at least four years of obligated active service remain on the member's enlistment at the time the training is completed. A bonus under this section may be paid in a single lump sum or in periodic installments.

“(b) If an enlisted member voluntarily or because of misconduct does not complete his or her term of obligated active service, the Secretary may require the member to repay the United States, on a pro rata basis, all sums paid under this section. The Secretary shall charge interest on the reimbursed amount at a rate, to be determined quarterly, equal to 150 percent of the average of the yields on the 91-day Treasury bills auctioned during the preceding calendar quarter.”.

(b) CONFORMING AMENDMENT.—The chapter analysis for chapter 11 of title 14, United States Code, is amended by inserting after the item relating to section 373 the following:

“374. Critical skill training bonus.”.

### **SEC. 202. AMEND LIMITS TO THE NUMBER OF COMMANDERS AND LIEUTENANT COMMANDERS.**

Section 42 of title 14, United States Code, is amended —

(1) by striking “The” in subsection (a) and inserting “Except in time of war or national emergency declared by Congress or the President, the”;

(2) by striking “6,200.” in subsection (a) and inserting “7,100. In time of war or national emergency, the Secretary shall establish the total number of commissioned officers, excluding commissioned warrant officers, on active duty in the Coast Guard.”; and

(3) by striking “commander 12.0; lieutenant commander 18.0.” in subsection (b) and inserting “commander 15.0; lieutenant commander 22.0.”.

### **SEC. 203. EXPANSION OF COAST GUARD HOUSING AUTHORITIES.**

(a) DEFINITIONS.—Section 680 of title 14, United States Code, is amended by adding at the end the following:

“(5) The term ‘eligible entity’ means any private person, corporation, firm, partnership, company, State or local government, or housing authority of a State or local government.”.

(b) DIRECT LOANS AND LOAN GUARANTEES.—Section 682 of title 14, United States Code, is amended —

(1) by striking the section heading and inserting the following:

#### **“§ Direct loans and loan guarantees” ;**

(2) by redesignating subsections (a) and (b) as subsections (b) and (c), respectively;

(3) by inserting before subsection (b), as redesignated, the following:

“(a) DIRECT LOANS.—

“(1) Subject to subsection (c), the Secretary may make direct loans to an eligible entity in order to provide funds to the eligible entity for the acquisition or construction of housing units that the Secretary deter-

mines are suitable for use as military family housing or as military unaccompanied housing.

“(2) The Secretary shall establish such terms and conditions with respect to loans made under this subsection as the Secretary considers appropriate to protect the interests of the United States, including the period and frequency for repayment of such loans and the obligations of the obligors on such loans upon default.”;

(4) by striking “subsection (b),” in subsection (b), as redesignated, and inserting “subsection (c),”; and

(5) by striking the subsection heading for subsection (c), as redesignated, and inserting “(c) DIRECT LOANS AND LOAN GUARANTEES.—”.

(c) CONFORMING AMENDMENT.—The chapter analysis for chapter 17 of title 14, United States Code, is amended by striking the item related to section 682 and inserting the following:

“682. Direct loans and loan guarantees.”.

### **SEC. 204. PROPERTY OWNED BY AUXILIARY UNITS AND DEDICATED SOLELY FOR AUXILIARY USE.**

Section 821 of title 14, United States Code, is amended by adding at the end the following:

“(d) Subject to the approval of the Commandant:

“(1) The Coast Guard Auxiliary and each organizational element and unit (whether or not incorporated), shall have the power to acquire, own, hold, lease, encumber, mortgage, transfer, and dispose of personal property for the purposes set forth in section 822. Personal property owned by the Auxiliary or an Auxiliary unit, or any element thereof, whether or not incorporated, shall at all times be deemed to be property of the United States for the purposes of the statutes described in paragraphs (1) through (6) of subsection (b) while such property is being used by or made exclusively available to the Auxiliary as provided in section 822.

“(2) Personal property owned by the Auxiliary or an Auxiliary unit or any element or unit thereof, shall not be considered property of the United States for any other purpose or under any other provision of law except as provided in sections 821 through 832 and section 641 of this title. The necessary expenses of operation, maintenance and repair or replacement of such property may be reimbursed using appropriated funds.

“(3) For purposes of this subsection, personal property includes, but is not limited to, motor boats, yachts, aircraft, radio stations, motorized vehicles, trailers, or other equipment.”.

### **SEC. 205. COAST GUARD AUXILIARY UNITS AS INSTRUMENTALITIES OF THE UNITED STATES FOR TAXATION PURPOSES.**

Section 821(a) of title 14, United States Code, is amended by inserting “The Auxiliary and each organizational element and unit shall be deemed to be instrumentalities and political subdivisions of the United States for taxation purposes and for those exemptions as provided under section 107 of title 4, United States Code.” after the second sentence.

## **TITLE III—LAW ENFORCEMENT, MARINE SAFETY, AND ENVIRONMENTAL PROTECTION**

### **SEC. 301. MARKING OF UNDERWATER WRECKS.**

Section 15 of the Act of March 3, 1899 (30 Stat. 1152; 33 U.S.C. 409) is amended —

(1) by striking “day and a lighted lantern” in the second sentence inserting “day and, unless otherwise granted a waiver by the Commandant of the Coast Guard, a light”; and

(2) by adding at the end “The Commandant of the Coast Guard may waive the require-

ment to mark a wrecked vessel, raft, or other craft with a light at night if the Commandant determines that placing a light would be impractical and granting such a waiver would not create an undue hazard to navigation.”.

### **SEC. 302. PORTS AND WATERWAYS PARTNERSHIPS; COOPERATIVE VENTURES.**

Section 4 of the Ports and Waterways Safety Act (33 U.S.C. 1223), is amended—

(1) by striking “and” after the semicolon in subsection (a)(4)(D);

(2) by striking “environment.” in subsection (a)(5) and inserting “environment.”;

(3) by adding at the end of subsection (a) the following:

“(6) may carry out the functions under paragraph (1) of this subsection, at the Secretary's discretion and on such terms and conditions as the Secretary deems appropriate, either solely, or in cooperation with a public or private agency, authority, association, institution, corporation, organization or persons, except that a non-governmental entity may not carry out an inherently governmental function; and

“(7) may, for the purpose of carrying out the Secretary's functions under paragraph (1) of this subsection, convey or lease real property under the administrative control of the Coast Guard to public or private agencies, authorities, associations, institutions, corporations, organizations, or persons for such consideration and upon such terms and conditions as the Secretary considers appropriate, except that the term of any such lease shall not exceed 20 years.”; and

(4) by adding at the end the following:

“(e) SPECIAL PROVISIONS RELATING TO SUBSECTION (a)(6) AND (7).—

“(1) DEFINITION OF INHERENTLY GOVERNMENTAL FUNCTION.—For purposes of subsection (a)(6), the term ‘inherently governmental function’ means any activity that is so intimately related to the public interest as to mandate performance by an officer or employee of the Federal Government, including an activity that requires either the exercise of discretion in applying the authority of the Government or the use of judgment in making a decision for the Government).

“(2) DISPOSITION OF PROCEEDS FROM CONVEYANCES AND LEASES.—Amounts collected under subsection (a)(7) shall be credited to a special fund in the Treasury and ascribed to the Coast Guard. The amounts collected shall be available to the Coast Guard's ‘Operating Expenses’ account without further appropriation and without fiscal year limitation, and the amounts appropriated from the general fund for that account shall be reduced by the amounts so collected.

“(3) NONAPPLICATION OF CERTAIN ACTS.—A conveyance or lease of real property under subsection (a)(7) is not subject to the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 471 et seq.), section 321 of the Act of June 30, 1932 (47 Stat. 412; 40 U.S.C. 303b), or the Stewart B. McKinney Homeless Assistance Act (42 U.S.C. 11301 et seq.).”.

### **SEC. 303. REPORTS FROM CHARTERERS.**

Section 12120 of title 46, United States Code, is amended by striking “owners and masters” and inserting “owners, masters, and charterers”.

### **SEC. 304. REVISION OF TEMPORARY SUSPENSION CRITERIA IN SUSPENSION AND REVOCATION CASES.**

Section 7702(d)(1) of title 46, United States Code, is amended—

(1) by striking “if, when acting under the authority of that license, certificate, or document—” and inserting “if—”;

(2) by striking “has” in subparagraph (B)(i) and inserting “has, while acting under the authority of that license, certificate, or document,”;

(3) by striking "or" at the end of subparagraph (B)(ii);

(4) by striking "1982." in subparagraph (B)(iii) and inserting "1982; or"; and

(5) by adding at the end of subparagraph (B) the following:

"(iv) is a threat to the safety or security of a vessel or a public or commercial structure located within or adjacent to the marine environment.".

**SEC. 305. REVISION OF BASES FOR SUSPENSION & REVOCATION CASES.**

Section 7703 of title 46, United States Code, is amended—

(1) by striking "incompetence" in paragraph (1)(B);

(2) by striking "or" after the semicolon in paragraph (2);

(3) by striking "1982." in paragraph (3) and inserting "1982;"; and

(4) by adding at the end the following:

"(4) has committed an act of incompetence; or

"(5) is a threat to the safety or security of a vessel or a public or commercial structure located within or adjacent to the marine environment.".

**SEC. 306. REMOVAL OF MANDATORY REVOCATION FOR PROVED DRUG CONVICTIONS IN SUSPENSION & REVOCATION CASES.**

Section 7704(b) of title 46, United States Code, is amended by inserting "suspended or" after "shall be".

**SEC. 307. RECORDS OF MERCHANT MARINERS' DOCUMENTS.**

Section 7319 of title 46, United States Code, is amended by striking the second sentence.

**SEC. 308. EXEMPTION OF UNMANNED BARGES FROM CERTAIN CITIZENSHIP REQUIREMENTS.**

(a) Section 12110(d) of title 46, United States Code, is amended by inserting "or an unmanned barge operating outside of the territorial waters of the United States," after "recreational endorsement,".

(b) Section 12122(b)(6) of title 46, United States Code, is amended by inserting "or an unmanned barge operating outside of the territorial waters of the United States," after "recreational endorsement,".

**SEC. 309. INCREASE IN CIVIL PENALTIES FOR VIOLATIONS OF CERTAIN BRIDGE STATUTES.**

(a) Section 5(b) of the Bridge Act of 1906 (33 U.S.C. 495) is amended by striking "\$1,000." and inserting "\$25,000.".

(b) Section 5(c) of the Act entitled "An Act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes", approved August 18, 1894 (33 U.S.C. 499), is amended by striking "\$1,000." and inserting "\$25,000.".

(c) Section 18(c) of the Act entitled "An Act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes", enacted March 3, 1899 (33 U.S.C. 502) is amended by striking "\$1,000." and inserting "\$25,000.".

(d) Section 510(b) of the General Bridge Act of 1946 (33 U.S.C. 533) is amended by striking "\$1,000." and inserting "\$25,000.".

**SEC. 310. CIVIL PENALTIES FOR FAILURE TO COMPLY WITH RECREATIONAL VESSEL AND ASSOCIATED EQUIPMENT SAFETY STANDARDS.**

Section 4311 of title 46, United States Code, is amended—

(1) by striking the first sentence of subsection (b) and inserting "(1) A person violating section 4307(a) of this title is liable to the United States Government for a civil penalty of not more than \$5,000, except that the maximum civil penalty may be not more than \$250,000 for a related series of violations.";

(2) by striking "4307(a)(1)," in the second sentence of subsection (b) and inserting "4307(a).";

(3) by redesignating paragraphs (1) and (2) of subsection (b) as subparagraphs (A) and (B), respectively;

(4) by adding at the end of subsection (b) the following:

"(2) Any person, including, a director, officer, or executive employee of a corporation, who knowingly and willfully violates section 4307(a) of this title, shall be fined not more than \$10,000, imprisoned for not more than one year, or both.";

(5) by striking "\$1,000." in subsection (c) and inserting "\$5,000.".

**SEC. 311. OIL SPILL LIABILITY TRUST FUND; EMERGENCY FUND.**

Section 6002(b) of the Oil Pollution Act of 1990 (33 U.S.C. 2752(b)) is amended by striking "\$50,000,000" and inserting "\$150,000,000".

**SEC. 312. LAW ENFORCEMENT POWERS.**

(a) IN GENERAL.—Chapter 5 of title 14, United States Code, is amended by inserting after section 95 the following:

**"§ 95a. Law enforcement powers**

"(a) IN GENERAL.—Subject to guidelines approved by the Secretary and the Attorney General, members of the Coast Guard may, in the performance of official duties—

"(1) carry firearms;

"(2) make arrests without warrant for any offense against the United States committed in their presence, or for any felony cognizable under the laws of the United States if they have reasonable grounds to believe that the person to be arrested has committed or is committing such felony; and

"(3) seize property as provided by law.

"(b) APPLICATION WITH OTHER AUTHORITY.—The provisions of this section are in addition to any powers conferred by law upon such officers, and not in limitation of any powers conferred by law upon such officers, or any other officers of the United States.".

(b) CONFORMING AMENDMENT.—The chapter analysis for chapter 5 of title 14, United States Code, is amended by inserting after the item relating to section 95 the following:

"95a. Law enforcement powers.".

**SEC. 313. CORRECTION TO DEFINITION OF FEDERAL LAW ENFORCEMENT AGENCIES IN THE ENHANCED BORDER SECURITY AND VISA ENTRY REFORM ACT OF 2002.**

Paragraph (4) of section 2 of the Enhanced Border Security and Visa Entry Reform Act of 2002, Pub.L. 107-173, is amended by striking subparagraph (G) and inserting the following:

"(G) The United States Coast Guard.".

**TITLE IV—MISCELLANEOUS**

**SEC. 401. CONVEYANCE OF LIGHTHOUSES.**

Section 308(c) of the National Historic Lighthouse Preservation Act of 2000 (16 U.S.C. 470w-7(c)) is amended by adding at the end the following:

"(4) LIGHTHOUSES ORIGINALLY CONVEYED UNDER OTHER AUTHORITY.—Upon receiving notice of an executed or intended conveyance by sale, gift, or any other manner of a lighthouse conveyed under authority other than this Act, the Secretary shall review the executed or proposed conveyance to ensure that any new owner will comply with any and all conditions of the original conveyance. If the Secretary determines that the new owner has not or is unable to comply with those conditions the Secretary shall immediately invoke any reversionary interest or take such other action as may be necessary to protect the interests of the United States.".

**SEC. 402. LORAN-C.**

There are authorized to be appropriated to the Department of Transportation, in addition to funds authorized for the Coast Guard

for operation of the LORAN-C system, for capital expenses related to LORAN-C navigation infrastructure, \$25,000,000 for fiscal year 2004. The Secretary of Transportation may transfer from the Federal Aviation Administration and other agencies of the Department funds appropriated as authorized under this section in order to reimburse the Coast Guard for related expenses.

Mr. KERRY. Mr. President, I rise today to discuss the merits of the Coast Guard Authorization Act of 2003. This bill authorizes appropriations for fiscal year 2004 for the Coast Guard and will be introduced by my subcommittee chairman Senator SNOWE today. I thank Senator SNOWE for her work on this legislation and her willingness to work with me and others on the Commerce Committee to improve it.

The events of September 11 resulted in a new mandate for the Coast Guard as port security and homeland defense missions rose to the forefront of its responsibilities. Homeland Security officials realized that our ports and sddcoastlines were vulnerable to terrorist attacks and quickly charged the Coast Guard with additional missions to help protect the homeland. Though I have no doubt that the Coast Guard will continue to play a valuable role in our domestic security, as it should, I have voiced my concern over the past year that traditional missions have suffered as a result of these new security responsibilities. Fishery patrols, drug and illegal immigrant interdiction and Marine resources protection have in large measure fallen by the wayside since September 11. We simply cannot allow this to happen. We should provide the Coast Guard sufficient funding to meet its new and traditional missions.

In light of this, I am pleased that the bill increases the Coast Guard's budget by 10 percent, to \$6.8 billion. This reflects a \$500 million increase over last year's budget and is virtually identical to what the President has requested. Of this amount, roughly \$4.7 billion is earmarked for operating expenses, an increase of \$400 million over fiscal year 2003. The bill also authorizes \$775 million for acquisition, construction and improvements, a \$33 million increase over fiscal year 2003.

Although I support these budget numbers, I have not co-sponsored the bill because it does not include an authorization for the costs the Coast Guard will incur complying with the Maritime Transportation Security Act we passed last year. We know that the Coast Guard will require addition funds to oversee and coordinate the port security upgrades mandated by the law, and I feel strongly that a port security provision needs to be added to the bill before it passes the Senate. Considering that we are waging a war on terror, port security should be part of any Coast Guard reauthorization bill. Senator SNOWE has agreed to work with me to draft additional language which would provide the Coast Guard with adequate funding. I look forward to

drafting a comprehensive provision with my colleague to help the Coast Guard improve port security.

The Coast Guard has unique missions not covered by any other Federal agency. It is the only U.S. military service with domestic law enforcement authority, and it has taken on many new homeland security missions since September 11. As such, I am pleased that the bill authorizes an active duty personnel level of 45,500. I've consistently supported raising personnel levels because the agency is charged with patrolling 95,000 miles of coastline, enforcing fish and marine conservation laws, conducting search-and-rescue missions, drug and illegal immigrant interdiction, along with its new homeland security missions. This is an awesome responsibility for an agency that is smaller than the New York City Police Department. Ultimately, as the Coast Guard becomes more integrated into the Department of Homeland Security, we may need to authorize higher personnel levels to ensure that the agency can adequately meet all its missions.

I am also pleased that the bill includes a provision increasing funding levels for the Oil Spill Liability Trust Fund. For the past 3 years, emergency fund expenditures have exceeded the \$50 million annual appropriation, reaching a projected high of over \$100 million this fiscal year. The fund has relied on carryovers from prior year balances to augment the annual appropriation and meet the increased need. This provision would increase the amount of the annual appropriation from \$50 million to \$150 million, thus reducing reliance on carryovers from prior year balances to augment the annual appropriation and meet the increased need.

I will also be working with my colleagues to include several other important provisions in this legislation as we move forward. For example, because the Coast Guard is still below pre-9/11 levels for fisheries enforcement, I will be seeking a provision that will require the Coast Guard to better coordinate its fisheries enforcement efforts with other Federal agencies, such as NOAA, and relevant State and local agencies. Also, some measures ought to be taken to extend certain provisions of the Oil Pollution Act to vessels that, due to their size, still pose a significant risk to our environment in the event of an oil spill.

Lastly, I would like to acknowledge the inclusion of a \$25 million authorization for the Loran-C radio navigation system, which is used by fishermen and general aviation pilots as well as the Coast Guard. The Loran system is very reliable, and I feel strongly that we should continue to fund it as a secondary navigation system to the Global Positioning System. Although GPS is certainly the most sophisticated and modern tracking system now in operation, it is imperative that we retain an alternative navigation system and

not simply throw all of our eggs in one basket. GPS signals can be jammed and are subject to interference. The Loran-C provision has been in past Coast Guard reauthorization bills and was fully appropriated by the Congress for fiscal year 2003. It is important that we continue to support this system.

I support the provisions in this bill and I look forward to improving it as it moves through the legislative process.

By Mr. BOND (for himself and Mr. JOHNSON):

S. 735. A bill to amend the Internal Revenue Code of 1986 to clarify the exemption from tax for small property and casualty insurance companies; to the Committee on Finance.

Mr. BOND. Mr. President, I rise today to introduce a bill that addresses an inequity facing an important segment of the small business community. This legislation is simple and straight forward—it adjusts the current tax exemption that has existed since 1942 for small property and casualty, P&C, insurance companies so that it keeps pace with inflation.

As the former Chairman and Ranking Member of the Committee on Small Business and Entrepreneurship, I have heard from many small P&C insurers in Missouri and across the Nation that they are having to consider raising their premiums simply because the tax laws have not kept pace with inflation. Under current law, mutual and stock P&C insurance companies are exempt from Federal income taxes if the greater of their direct or net written premiums in a taxable year do not exceed \$350,000.

For companies that grow above the \$350,000 threshold, current law permits electing P&C insurance companies to be taxed only on their investment income, provided their premiums do not exceed \$1.2 million. Unfortunately, these thresholds, which were last updated in the Tax Reform Act of 1986, have not been adjusted for inflation.

This situation has created an unintended outcome. Take, for instance, a small P&C insurer in my State that started insuring the local farmers in the late 1980s. Over the ensuing years, the company's client base changed very little, but the insurance premiums increased gradually to keep pace with inflationary pressures. As a result, while the business itself has not grown, its premium base has and with it the loss of the tax exemption (or the alternative tax on investment income).

For the farmers and ranchers covered by the small P&C insurer, this loss is certain to mean higher insurance premiums, leaving the client with the choice of cutting coverage or paying higher costs, neither of which is a real option. And for our agricultural community over the past few years, this choice is about the last thing they need.

The bill I introduce today would correct this problem by simply adjusting the \$350,000 and \$1.2 million thresholds

to bring them up to the level they would have been this year if the 1986 tax code had included an inflation adjustment. Accordingly, the tax exemption would apply to P&C insurers with premiums that do not exceed \$575,000, and the alternative for taxation of investment income would apply to companies with premiums above \$575,000 but not more than \$1,971,000. The bill would apply for taxable years beginning in 2003 and would index both thresholds for inflation thereafter.

According to the National Association of Mutual Insurance Companies, this legislation will help at least 665 small P&C insurance companies nationwide. In my State under current law, only 23 out of 86 small insurance companies are currently tax-exempt. Under this proposed legislation, at least 66 of the 86 small insurance companies will be covered, thereby enabling them to continue providing critical insurance coverage to small businesses across Missouri.

With this legislation, we have an opportunity to infuse some fairness into our tax code and at the same time help the thousands of farmers, ranchers, and entrepreneurs covered by small P&C insurers in this country. I ask my colleagues to support this legislation, and I look forward to working with the Finance Committee to see it enacted into law.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 735

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Small Insurance Company Inflation Adjustment Act".

#### SEC. 2. CLARIFICATION OF EXEMPTION FROM TAX FOR SMALL PROPERTY AND CASUALTY INSURANCE COMPANIES.

(a) PREMIUM LIMITATIONS INCREASED TO REFLECT INFLATION SINCE FIRST IMPOSED.—

(1) INCREASED LIMITATIONS FOR EXEMPTION FROM TAX.—

(A) Subparagraph (A) of section 501(c)(15) of the Internal Revenue Code of 1986 is amended by striking "\$350,000" and inserting "\$575,000".

(B) Paragraph (15) of section 501(c) of such Code is amended by adding at the end the following new subparagraph:

"(D) In the case of any taxable year beginning in a calendar year after 2003, the \$575,000 amount set forth in subparagraph (A) shall be increased by an amount equal to—

"(i) \$575,000, multiplied by

"(ii) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2002' for 'calendar year 1992' in subparagraph (B) thereof.

If the amount as adjusted under the preceding sentence is not a multiple of \$1,000, such amount shall be rounded to the next lowest multiple of \$1,000."

(2) INCREASED LIMITATIONS FOR ALTERNATIVE TAX LIABILITY.—

(A) Clause (i) of section 831(b)(2)(A) of such Code is amended to read as follows:

"(i) the net written premiums (or, if greater, direct written premiums) for the taxable year exceed the amount applicable under section 501(c)(15)(A) but do not exceed \$1,971,000, and "

(B) Paragraph (2) of section 831(b) of such Code is amended by adding at the end the following new subparagraph:

"(C) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2003, the \$1,971,000 amount set forth in subparagraph (A) shall be increased by an amount equal to—

"(i) \$1,971,000, multiplied by

"(ii) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2002' for 'calendar year 1992' in subparagraph (B) thereof.

If the amount as adjusted under the preceding sentence is not a multiple of \$1,000, such amount shall be rounded to the next lowest multiple of \$1,000."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2002.

By Mr. ENSIGN (for himself, Mr. ALLARD, Ms. CANTWELL, Mr. DORGAN, Mr. HARKIN, Mr. LEVIN, Mr. LUGAR, Mr. HAGEL, Mr. LIEBERMAN, Mr. WYDEN, Mr. REID, and Mr. LEAHY):

S. 736. A bill to amend the Animal Welfare Act to strengthen enforcement of provisions relating to animal fighting, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. ENSIGN. Mr. President, I rise to introduce the Animal Fighting Enforcement Prohibition Act. I would like to thank my colleagues for their support in this endeavor to protect the welfare of animals. This legislation targets the troubling, widespread, and sometimes underground activities of dogfighting and cockfighting where dogs and birds are bred and trained to fight to the death. This is done for the sheer enjoyment and illegal wagering of the animals' handlers and spectators.

These activities are reprehensible and despicable. Our States' laws reflect this sentiment. All 50 States have prohibited dogfighting. It is considered a felony in 46 states. Cockfighting is illegal in 47 States, and it is a felony in 26 States. In my home State of Nevada, both dogfighting and cockfighting are considered felonies. In fact, it is a felony to even attend a dogfighting or cockfighting match.

Unfortunately, in spite of public opposition to extreme animal suffering, these animals fighting industries thrive. There are 11 underground dogfighting publications and several above-ground cockfighting magazines. These magazines advertise and sell animals and the materials associated with animal fighting. They also seek to legitimize this shocking practice.

During the consideration of the Farm Bill last year, a provision was included that closed loopholes in Section 26 of the Animal Welfare Act. Both the House and the Senate increased the maximum jail time for individuals who violate any provision of Section 26 of

the Animal Welfare Act from one year to two years, making any violation a federal felony. However, during the conference, the jail-time increase was removed.

The legislation that I am introducing today seeks to do three things. First, it restores the jail-time increase to treat the violations as a felony. I am informed by U.S. Attorneys that they are hesitant to pursue animal fighting cases with merely a misdemeanor penalty. To illustrate this, it is important to note that only three cases since 1976 have advanced, even though the USDA has received innumerable tips from informants and requests to assist with State and local prosecutions. Increased penalties will provide a greater incentive for Federal authorities to pursue animal fighting cases.

Second, the bill prohibits the interstate shipment of cockfighting implements, such as razor-sharp knives and gaffs. The specific knives are commonly known as "slashers." The slashers and ice-pick-like gaffs are attached to the legs of birds to make the cockfighting more violent and to induce bleeding of the animals. These weapons are used only in cockfights. Since Congress has restricted shipment of birds for fighting, it should also restrict implements designed specifically for fights.

Finally, the bill updates language regarding the procedures that enforcement agents follow when they seize the animals. This regards the proper care and transportation of the animals that are seized. It also states that the court may order the convicted person to pay for the costs incurred in the housing, care, feeding, and treatment of the animals.

This legislation is timely. Its need is emphasized with the recent outbreaks of Exotic Newcastle disease among poultry in my home state of Nevada. Exotic Newcastle disease is a deadly virus that spreads through migratory birds, vehicles, people's shoes, even across great distances through the air to attack birds of all types. It already has led to the destruction of about three million chickens and other birds in Nevada, California, and Arizona. It is widely suspected that illegal cockfighting contributes to the continuing spread of this disease. Agriculture interests in every state that houses the poultry industry are at risk of destruction by the possible spread of this disease. One of the ways to ensure greater protection against the spread of Exotic Newcastle Disease is to enforce the ban on interstate shipments of birds for the purpose of fighting. Our bill ensures that penalties are in place that will guarantee the enforcement of this ban.

I appreciate the strong support of Senators ALLARD, CANTWELL, DORGAN, HAGEL, HARKIN, LEAHY, LEVIN, LIEBERMAN, LUGAR, REID, and WYDEN in this effort and look forward to the overwhelming support of my other colleagues in the Senate. I also wish to recognize Representative ROBERT AN-

DREWS for his leadership on a House version of this bill. Surely, this is an issue that must be addressed as soon as possible. We cannot allow this barbaric practice to continue in our civilized society.

By Mrs. BOXER:

S. 738. A bill to designate certain public lands in Humboldt, Del Norte, Mendocino, Lake, Napa, and Yolo Counties in the State of California as wilderness, to designate certain segments of the Black Butte River in Mendocino County, California as a wild or scenic river, and for other purposes; to the Committee on Energy and Natural Resources.

Mrs. BOXER. Mr. President, today I am introducing a bill that will protect hundreds of thousands of acres of wilderness in Northern California. The Northern California Coastal Wild Heritage Wilderness Act would designate 295,410 acres in 14 areas as Federal wilderness and would protect 24.4 miles of the Black Butte Creek.

California's natural treasures have always been one of the things that make California unique, drawing millions of people to them over the years to revel in their wild beauty. But that beauty must not be taken for granted. That is why I introduced the California Wild Heritage Act during the 107th Congress and will soon be reintroducing it. It was the first statewide wilderness bill for California since 1984.

The California Wild Heritage Act would protect more than 2.5 million acres of public land, as well as the free-flowing portions of 22 rivers. Every acre of wild land is a treasure, but the areas protected in this bill are some of California's most precious.

I was thrilled that the 107th Congress passed legislation to designate over 56,000 acres of my statewide bill, lands in the Los Padres National Forest, as wilderness. It was a wonderful first step. While I look forward to passage of the entire statewide bill, it is important that we move now to designate these special places as California wilderness areas.

That is why today I am pleased to be joining Representative MIKE THOMPSON of California in introducing legislation that contains the portions of my bill in five counties in California's First Congressional District. Let me mention a couple of examples. In southwestern Humboldt and northwestern Mendocino counties, 41,100 acres of the King Range will be protected as wilderness. This is the wildest portion of the California coast, boasting the longest stretch of undeveloped coastline in the United States outside of Alaska. This bill also protects 24.4 miles of the Black Butte Creek as a wild and scenic river. Black Butte Creek is so wild it is only crossed by one road for its entire length.

This bill would also protect the precious plant and animal species that make their homes in these areas. Endangered and threatened species whose habitats will be protected by this bill

include the California brown pelican, steelhead trout, coho salmon, bald eagle, peregrine falcon, northern spotted owl, and Roosevelt elk.

For every Californian, there is currently less than half an acre of wilderness set aside. This is too little. During the last 20 years, 675,000 acres of unprotected wilderness—approximately the size of Yosemite National Park—lost their wilderness character due to activities such as logging and mining. As our population increases, and California becomes home to almost 50 million people by the middle of the century, these development pressures are going to skyrocket. If we fail to act now, there simply will not be any wild lands or wild rivers left to protect.

Those of us who live in the United States have a very special responsibility to protect our natural heritage. Past generations have done it. They have left us with the wonderful and amazing gifts of Yosemite, Big Sur and Joshua Tree. These are places that Americans cannot imagine living without. Now it is our turn to protect this legacy for future generations—for our children's children, and their children. This bill is a start.

By Mr. AKAKA (for himself, Mr. DOMENICI, Mr. LIEBERMAN, Mr. KYL, Mr. REID, Mr. BAYH, Mr. INOUE, and Mr. BINGAMAN):

S. 739. A bill to reauthorize and amend the Spark M. Matsunaga Hydrogen Research, Development, and Demonstration Act of 1990, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. AKAKA. Mr. President, I am pleased to join Senator DOMENICI, Chairman of the Senate Energy and Natural Resources Committee, and my colleagues Senator LIEBERMAN, Senator KYL, Senator REID, Senator BAYH, and Senator INOUE, in introducing legislation that affirms the priority and importance of hydrogen programs in Federal research and development initiatives and charts a course of action toward the "hydrogen economy." The legislation reauthorizes the hydrogen programs in the Department of Energy and strengthens the Federal interagency effort to promote hydrogen research and development programs. It establishes a new program to demonstrate hydrogen technologies and their integration with fuel cells at Federal, State, and local government facilities.

Growing numbers of my colleagues in the Senate and in the House have indicated their interest in and commitment to promoting a hydrogen economy for the future. This commitment comes from a substantial legacy in the House and the Senate. This bill carries the names of two former Congressmen—the late George E. Brown, Jr., and Robert S. Walker—to honor their formidable and dedicated advocacy of hydrogen as a fuel source. In the Senate, my predecessor, Senator Spark Matsunaga, created the first formal hy-

drogen research program in this country, designed to accelerate development of a domestic capability to produce an economically renewable energy source. He introduced legislation in 1982 and his perseverance led to the Matsunaga Hydrogen Act, enacted in 1990 shortly after his death. When I succeeded Spark in the Senate, I took up the cause of hydrogen and continue to believe that it is one of our best hopes for independence from fossil fuels.

The Hydrogen Future Act of 1996, which followed the Matsunaga Hydrogen Act, expanded the research, development, and demonstration program. It authorized activities leading to production, storage, transformation, and use of hydrogen for industrial, residential, transportation, and utility applications. It has enjoyed bipartisan support in Congress.

More recently in the 107th Congress, I have worked closely with Senator HARKIN and my colleagues on the Energy Committee to reauthorize the Hydrogen Future Act. We were able to include it in the Energy Policy Act of 2002, the comprehensive energy policy bill considered by the Senate during the spring of 2002. While the Senate and House were unable to come to agreement on the omnibus bill itself, progress was made on the research and development provisions, including hydrogen. I am pleased that many of my colleagues have begun to recognize the potential of hydrogen as a clean source of energy. I expect the numbers will only increase.

You may well ask, "Why do we need the Hydrogen Future Act of 2003 when we have the President's initiatives for hydrogen?" Because we need to reauthorize the underlying Federal framework for the direction of and investment in hydrogen research and development. The authorization for the program expired at the end of calendar year 2001. While I share the President's enthusiasm for hydrogen, I believe we must provide a robust legislative foundation for research and development involving hydrogen—for fuel cells, for demonstration projects at Government facilities, stationary and mobile projects, and near- and short-term goals, as well as long-term goals. The Hydrogen Future Act of 2003 reauthorizes and improves this strong foundation. I like to call my bill a "workhorse" bill. It is not fancy, but we need it and it gets the job done.

The bill highlights hydrogen's potential as an efficient and environmentally friendly source of energy. It emphasizes the need for strong partnerships between the Federal Government, industry, and academia; and it underscores the importance of hydrogen research. The bill also encourages private sector investment and cost sharing for the development of hydrogen as an energy source. These basic steps will move hydrogen closer to being a fuel we can rely on in many different aspects of our lives.

In these days of soaring energy prices, oil cartels, air pollution, global climate change and greenhouse gases, hydrogen is a dazzling alternative. We can have a zero-pollution fuel. It can be produced domestically, ending our dependence on foreign oil. The question is not whether there will be a hydrogen age but when.

Hydrogen as a fuel can help us resolve our energy problems and satisfy much of the world's energy needs. I am convinced that sometime in the 21st century, hydrogen will join electricity as one of our Nation's primary energy carriers, and hydrogen will ultimately be produced from renewable sources.

In the next twenty years, increasing concerns about global climate change and energy security will help bring about the penetration of hydrogen in several niche markets. The growth of fuel cell technology will allow the introduction of hydrogen in both the transportation and electricity sectors. I realize that fossil fuels are and will continue to be a significant long-term transitional resource as we move toward renewables. I am optimistic, however, that in my lifetime I will be able to see hospitals, homes, military bases and cars running on locally-produced sources of hydrogen.

Clearly, this is a long-term vision for hydrogen energy as a renewable resource. Progress on hydrogen technology is being made, and challenges and barriers are being surmounted, at an accelerating pace on a global scale. According to the Japanese Automobile Manufacturers Association, Toyota and Honda will sell or lease fuel cell vehicles in the U.S. and Japan this year. Ford Motor Company is now showing its new hydrogen powered prototype, the Ford Model U. Fuel cells for distributed stationary power are being commercialized and installed in various locations in the United States and worldwide. General Motors recently unveiled a stationary, hydrogen-powered generator that could be used to provide energy for homes and businesses. Transit bus demonstrations are underway in the U.S. and Europe. The Nation's capital city, Washington, DC, is one of the cities participating in the project.

We are all familiar with Iceland's far-sighted bid to become the world's first hydrogen-based economy. It has already made great strides in using renewable resources for its heating and electricity needs. The Nation is committed to transforming its remaining fossil fuel-based transportation sector, and its economically important fishing fleet, to hydrogen power. Iceland will have no need to import oil. Now there is a revolutionary thought!

Closer to home, I am particularly pleased that the State of Hawaii is taking the lead in ushering in the hydrogen era. The State has identified hydrogen-based renewable fuels, and the jobs it can create, as a high priority, high-tech opportunity that can jumpstart and diversify our economy. The



cost of electricity and gasoline in Hawaii are important incentives for finding cheaper, home-grown power. The Hawaii Natural Energy Institute of the University of Hawaii concluded that large-scale hydrogen use for transportation can be competitive this decade.

I am particularly pleased with the public-private partnership between the University of Hawaii's Natural Energy Institute, the Naval Research Laboratory, United Technologies Fuel Cells, and Hawaiian Electric Company. In January 2002, the Institute announced a partnership with the Department of Defense to establish a hydrogen fuel cell test facility in Honolulu. The facility will house up to eight state-of-the-art fuel cell test stands and related operations supporting fuel cell development. The Institute has made Hawaii a leader in the development and testing of advanced fuel cell systems and fuels processing.

In California, the State's zero emissions vehicle requirements favor early introduction of hydrogen-powered vehicles. The city of Richmond, CA, opened the area's first hydrogen fueling station in October, 2002. The hydrogen fueling station looks like a gasoline pump, and can supply the daily fueling needs of a small fleet of vehicles at a fueling rate of one to two minutes per vehicle. These are important initiatives and illustrate the value of public-private partnerships along the pathway to a different energy source that requires an entirely different infrastructure.

Despite the progress, problems and challenges remain. First, hydrogen production costs from fossil and renewable energy sources remain high. Second, attractive low-cost storage technologies are not available. Third, the infrastructure is inadequate. We need to address these challenges and barriers if we are to enjoy the benefits of an efficient and environmentally friendly energy sources.

An aggressive research and development program can help us overcome these challenges by reducing production costs from fossil and renewable sources, advancing storage technologies, and addressing safety concerns with efforts in establishing codes and standards. Our Nation needs a sustained and focused research, development, and demonstration program to make hydrogen a viable source of energy.

The strategy should focus on mid-term and long-term goals. We must support development of technologies that enable distributed electric-generation fuel cell systems and hydrogen fuel cell vehicles for transportation applications. For the long term, we should look to hydrogen technologies that enhance renewable systems and offer us the promise of clean, abundant fuels.

The current Hydrogen Program, administered by the Department of Energy, supports a broad range of research and development projects in the

areas of hydrogen production, storage, and use in a safe and cost-effective manner. Some of these new technologies may become available for wider use in the next few years. The most promising include advanced natural gas- and biomass-based hydrogen production technologies, high pressure gaseous and cryogas storage systems, and reversible Proton Exchange Membrane, PEM, fuel cell systems. Other projects lay the groundwork for long range opportunities. These activities need continued support if the Nation is to enjoy the benefits of a clean energy source.

The Hydrogen Program utilizes the talents of our national laboratories and our universities. The Lawrence Livermore, Los Alamos, Sandia, and Oak Ridge National Laboratories, as well as Jet Propulsion Laboratory and National Renewable Energy Laboratory, are involved in the program. The DOE Field Office at Golden, Colorado, and Nevada Operations Office in Nevada are also involved. University-led centers-of-excellence have been established at the University of Miami and the University of Hawaii. U.S. participation in the International Energy Agency contributes to the advancement of DOE hydrogen research through international cooperation. The program has also built strong links with the industry. This has resulted in strong industry participation and cost sharing. Cooperation between government, industry, universities, and the national laboratories is key to the successful development and commercialization of new and environmentally friendly energy technologies.

Today we are introducing legislation that reauthorizes and expands the Hydrogen Future Act of 1996. It highlights the need for a strong partnership between the Federal government, industry, and academia, and the importance of continued support for hydrogen research. It fosters collaboration between Federal agencies, state and local governments, universities, and industry, and modifies the current cost-sharing requirements to enable more participation in research projects by small companies. It adds provisions for the demonstration of hydrogen technologies at government facilities to expedite wider application of these technologies. The bill includes language to encourage international activities where appropriate in the DOE programs, both because of the need to develop world markets for our products and to encourage international development on a sustainable path. The legislation clarifies the composition of the Hydrogen Technical Advisory Panel that oversees the program for DOE and enhances inter-agency and inter-governmental cooperation in the hydrogen program.

The legislation we are introducing today authorizes \$300 million over the next five years for research and development for hydrogen production, storage and use. This will allow advancement of technologies such as smaller-

scale production systems that are applicable to distributed-generation and vehicle applications, advanced pressure vessels, photobiological and photocatalytic production of hydrogen, and carbon nanotubes, graphite nanofibers, and fullerenes.

The bill also authorizes \$135 million for conducting integrated demonstrations of hydrogen technologies at governmental facilities. This provision will help secure industry participation through competitive solicitations for technology development and testing. It will test the viability of hydrogen production, storage, and use, and lead to the development of hydrogen-based operating experience acceptable to meet safety codes and standards.

By supporting this bill, we will be ushering in a new era of non-polluting energy. I urge my colleagues to support this important legislation.

By Mr. LIEBERMAN (for himself, Ms. COLLINS, Mr. BUNNING, Mr. HOLLINGS, Mr. DAYTON, Ms. LANDRIEU, Ms. STABENOW, Mr. LAUTENBERG, and Mr. GRAHAM of South Carolina):

S. 740. A bill to amend title XVII of the Social Security Act to improve patient access to, and utilization of, the colorectal cancer screening benefit under the medicare program; to the Committee on Finance.

Mr. LIEBERMAN. Mr. President, I rise to introduce the "Colon Cancer Screen for Life Act of 2003." I am pleased that my colleagues Senators COLLINS, BUNNING, DAYTON, HOLLINGS, and LANDRIEU have joined me in introducing this very important bill.

As many of my colleagues know from personal experience, colon cancer is a devastating disease, taking the lives of 57,000 Americans each year. It is the fourth most commonly diagnosed cancer in both men and women and the second most common cause of cancer-related death in the nation. Close to 150,000 new cases are diagnosed each year.

But colon cancer can be combated, controlled, and potentially conquered if it's caught in the earliest stages. In fact, colon cancer is a rare form of cancer in that it can even be prevented through screening—if pre-cancerous polyps are quickly identified and removed.

The survival rate when colon cancer is detected at an early, localized stage is 90 percent. But only 37 percent of such cancers are discovered at that stage. The later the disease is caught, the lower the survival rate.

That's why, in 1997, Congress led the fight against colon cancer by making screening for the disease a covered benefit for every Medicare recipient. That is especially significant because the risk of colon cancer rises with age.

Heightened awareness and greater access to treatment are working. Over the last 15 years, we've seen steady, if slow, annual declines in both incidence rates and mortality rates tied to colon cancer.



But we can do more, because barriers to screening still exist. Since the preventive benefits were enacted in 1997, there has been only a one percent increase in utilization by Medicare beneficiaries of either a screening or diagnostic colonoscopy. The Centers for Disease Control reports that screening for colon cancer lags far behind screening for other cancers.

We must do better and we can.

Modern technology has blessed us with extremely accurate screening tools, in particular the colonoscopy—which results in higher colon cancer identification rates and better long-term survival rates. A consultation with a doctor before a colonoscopy is required to ensure that patients are properly prepared before they undergo the procedure.

Unfortunately, Medicare does not pay for that consultation before a screening, creating an obvious obstacle to preventive treatment for many men and women. The Colon Cancer “Screen for Life” Act would cover these medical visits so that more Medicare beneficiaries will have easy access to screening.

Further, with this legislation, just as Congress has done for screening mammography, screening colonoscopy will not count toward a senior’s Medicare deductible. This will remove additional financial disincentives to screening.

Finally, with this bill, we’re breaking through another big barrier to early detection and treatment.

The medical reality is that colonoscopy procedures are invasive and require sedation to perform—making it safer for them to be conducted in a hospital setting, where safety standards and emergency procedures are in place, rather than in a private doctor’s office. But when doctors perform colonoscopies for Medicare patients in a hospital, they take a hit on cost—because reimbursement for the procedure performed there has decreased by nearly 36 percent since 1997.

As a result, to balance their budgets, doctors and hospitals may choose to space out their Medicare patients, creating long waits for and limited access to these vital screenings.

The job of medical services should be cutting cancer, not cutting costs. Unfortunately, today something as critical as colon cancer screening is moderated not by the real needs of patients and their medical doctors, but by market forces and market forces alone.

To address the problem, the “Screen for Life” Act would increase the payment rates for colonoscopies performed in hospital facilities by 30 percent. The result will be more access to early detection and treatment and thousands of lives saved.

Colon cancer is a formidable foe, but we can make a difference in the fight against it. Early detection and treatment is our first line of defense.

With the help of the Colon Cancer “Screen for Life” Act, I hope that in a decade we’ll have fewer cancer cases to

contend with and more survivors to celebrate the simple fact that screening saves lives.

By Mr. SESSIONS (for himself, Mr. BINGAMAN, Mr. GREGG, Mr. MILLER, Mr. ALLARD, Mrs. LINCOLN, Mr. ENSIGN, Ms. COLLINS, Mr. CRAPO, Mr. CRAIG, and Mr. HARKIN):

S. 741. A bill to amend the Federal Food, Drug, and Cosmetic Act with regard to new animal drugs, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. SESSIONS. Mr. President, I rise today in order to bring attention to a problem that unfortunately goes largely unnoticed except by those who are directly affected. Livestock and food animal producers, pet owners, zoo and wildlife biologists, and animals themselves face a severe shortage of approved animal drugs for use in minor species.

Minor species include thousands of animal species, including all fish, most birds, and sheep. By definition, minor species are any animals other than the major species—cattle, horses, chickens, turkeys, dogs, and cats. A similar shortage of drugs and medicines for major animal species exists for diseases that occur infrequently or which occur in limited geographic areas. Due to the lack of availability for these minor use drugs, millions of animals go untreated or treatment is delayed. Unnecessary animal physical and human emotional suffering results, and human health may be threatened as well.

Without access to these necessary minor use drugs, farmers and ranchers also suffer. An unhealthy animal that is left untreated can spread disease throughout an entire stock of its fellow specie. This causes severe economic hardship to struggling ranchers and farmers. For example, sheep ranchers lost nearly \$42 million worth of livestock alone in 2002. The sheep industry estimates that if it had access to effective and necessary drugs to treat diseases, growers’ reproduction costs for their animals would be cut by up to 15 percent. In addition, feedlot deaths would be reduced by 1 to 2 percent, adding approximately \$8 million of revenue to the industry.

Alabama’s catfish industry ranks second in the Nation. Though it is not the State’s only aquacultural commodity, catfish is by far its largest. The catfish industry generates enormous economic opportunity in the State, particularly in West Alabama, one of the poorest regions in the State.

The catfish industry estimates its losses at \$60 million per year attributable to diseases for which drugs are not available. Indeed, it is not uncommon for a catfish producer to lose half his stock due to disease. The U.S. aquaculture industry overall, including food fish and ornamental fish, produces and raises over 800 different species. Unfortunately, this industry has only 6 drugs

approved and available for use in treating aquaculture animal diseases. This results in tremendous economic hardship and animal suffering.

Because of limited market opportunity, low profit margins, and the enormous capital investment required, it is seldom economically feasible for drug manufacturers to pursue research and development and then seek approval for drugs used in treating minor species and for infrequent conditions and diseases in all animals.

I, along with Senator BINGAMAN, Senator ALLARD, Senator COLLINS, Senator CRAPO, Senator MILLER, Senator CRAIG, Senator ENSIGN, and Senator LINCOLN, resolve to improve this situation by introducing the Minor Use and Minor Species Animal Health Act of 2003. This legislation will allow animal drug manufacturers the opportunity to develop and obtain approval for minor use drugs which are vitally needed by a wide variety of animal industries. Our legislation incorporates the major proposals of the FDA’s Center for Veterinary Medicine to increase the availability of drugs for minor animal species and rare diseases in all animals. The Act creates incentives for animal drug manufacturers to invest in product development and obtain FDA marketing approvals.

This legislation creates a program very similar to the successful Human Orphan Drug Program that has dramatically increased the availability of drugs to treat rare human diseases over the past 20 years.

The bill establishes two new ways to lawfully market new animal drugs:

First, it establishes a conditional approval mechanism for new animal drugs for minor uses and minor species. Conditionally approved new animal drugs must meet the same new approval requirements for safety as new animal drugs approved under section 512 of the FDC Act. However, the effectiveness standard for conditionally approved drugs would differ from the effectiveness standard for new drugs approved under Section 512 in that a “reasonable expectation of effectiveness” rather than “substantial evidence of effectiveness” would be demonstrated. If the FDA approves an application for conditional approval, this approval will be in effect for 1 year, renewable for a maximum of 4 additional 1 year terms. This conditional approval is intended to allow drug sponsors to recoup some development costs through marketing the product prior to full, unconditional approval.

Second, this legislation provides for an index of legally marketed unapproved new animal drugs for some non-food minor animal species. The index is intended to provide a way to lawfully market those minor species drugs for which there is unlikely to be sufficient financial incentive to seek a full or conditional approval. If the FDA determines that a new animal drug is eligible for listing on the index, the new drug will be added to the index if the

benefits of using the drug outweigh the risks, taking into account the harm caused by the absence of an approved or conditionally approved drug for the use in question. The addition of a drug to the index will be based in large part on a report of an independent expert panel.

The Minor Use and Minor Species Animal Health Act will not alter FDA drug-approval responsibilities that ensure the safety of animal drugs to the public. The FDA Center for Veterinary Medicine currently evaluates new animal drug products prior to approval and use. This rigorous testing and review process provides consumers with the confidence that animal drugs are safe for animals and consumers of products derived from treated animals. Current FDA requirements include guidelines to prevent harmful residues and evaluations to examine the potential for the selection guidelines to prevent harmful residues and evaluations to examine the potential for the selection of resistant pathogens. Any food animal medicine or drug considered for approval under this bill would be subject to these same assessments.

The Minor Use and Minor Species Animal Health Act is supported by 43 organizations, including the American Farm Bureau Federation, the Animal Health Institute, the American Veterinary Medical Association, and the National Aquaculture Association. This is vital legislation.

This Act will reduce the economic risks and hardships which fall upon ranchers and farmers as a result of livestock diseases. It will benefit pets and their owners and benefit various endangered species and aquatic animals. The Act also will promote the health of all animal species while protecting human health and will alleviate unnecessary animal suffering. This is common-sense legislation which will benefit millions of American pet owners, farmers, and ranchers.

By Mr. BROWNBAC (for himself, Mrs. CLINTON, Mr. LEAHY, Ms. MIKULSKI, Mr. SMITH, Mrs. FEINSTEIN, Mrs. MURRAY, and Mr. BINGAMAN):

S. 742. A bill to authorize assistance for individuals with disabilities in foreign countries, including victims of warfare and civil strife, and for other purposes; to the Committee on Foreign Relations.

Mr. BROWNBAC. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 742

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "International Disability and Victims of Warfare and Civil Strife Assistance Act of 2003".

#### SEC. 2. FINDINGS AND PURPOSE.

(a) FINDINGS.—Congress makes the following finding:

(1)(A) According to the International Committee of the Red Cross, there are tens of millions of landmines in over 60 countries around the world, and it has estimated that as many as 24,000 people are maimed or killed each year by landmines, mostly civilians, resulting in amputations and disabilities of various kinds.

(B) While the United States Government invests more than \$100,000,000 in mine action programs annually, including funding for mine awareness and demining training programs, only about ten percent of these funds go to directly aid landmine victims.

(C) The Patrick Leahy War Victims Fund, administered by the United States Agency for International Development, has provided essential prosthetics and rehabilitation for landmine and other war victims in developing countries who are disabled and has provided long-term sustainable improvements in quality of life for victims of civil strife and warfare, addressing such issues as barrier-free accessibility, reduction of social stigmatization, and increasing economic opportunities.

(D) Enhanced coordination is needed among Federal agencies that carry out assistance programs in foreign countries for victims of landmines and other victims of civil strife and warfare to make better use of interagency expertise and resources.

(2) According to a review of Poverty and Disability commissioned by the World Bank, "disabled people have lower education and income levels than the rest of the population. They are more likely to have incomes below poverty level than the non-disabled population, and they are less likely to have savings and other assets . . . [t]he links between poverty and disability go two ways—not only does disability add to the risk of poverty, but conditions of poverty add to the risk of disability."

(3) Numerous international human rights conventions and declarations recognize the need to protect the rights of individuals regardless of their status, including those individuals with disabilities, through the principles of equality and non-discrimination.

(b) PURPOSE.—The purpose of this Act is to authorize assistance for individuals with disabilities, including victims of landmines and other victims of civil strife and warfare.

#### SEC. 3. INTERNATIONAL DISABILITIES AND WAR VICTIMS ASSISTANCE.

The Foreign Assistance Act of 1961 (22 U.S.C. 2151 et seq.) is amended by inserting after section 134 the following:

#### SEC. 135. INTERNATIONAL DISABILITIES AND WAR VICTIMS ASSISTANCE.

"(a) AUTHORIZATION.—The President is authorized to furnish assistance to individuals with disabilities, including victims of civil strife and warfare, in foreign countries."

"(b) ACTIVITIES.—The programs established pursuant to subsection (a) may include programs, projects, and activities such as the following:

"(1) Development of local capacity to provide medical and rehabilitation services for individuals with disabilities, including victims of civil strife and warfare, in foreign countries, such as—

"(A) support for and training of medical professionals, including surgeons, nurses, and physical therapists, to provide effective emergency and other medical care and for the development of training manuals relating to first aid and other medical treatment;

"(B) support for sustainable prosthetic and orthotic services; and

"(C) psychological and social rehabilitation of such individuals, together with their families as appropriate, for the reintegration of such individuals into local communities.

"(2) Support for policy reform and educational efforts related to the needs and

abilities of individuals with disabilities, including victims of civil strife and warfare.

"(3) Coordination of programs established pursuant to subsection (a) with existing programs for individuals with disabilities, including victims of civil strife and warfare, in foreign countries.

"(4) Support for establishment of appropriate entities in foreign countries to coordinate programs, projects, and activities related to assistance for individuals with disabilities, including victims of civil strife and warfare.

"(5) Support for primary, secondary, and vocational education, public awareness and training programs and other activities that help prevent war-related injuries and assist individuals with disabilities, including victims of civil strife and warfare, with their reintegration into society and their ability to make sustained social and economic contributions to society.

"(c) PRIORITY.—To the maximum extent feasible, assistance under this section shall be provided through nongovernmental organizations, and, as appropriate, through governments to establish appropriate norms, standards, and policies related to rehabilitation and issues affecting individuals with disabilities, including victims of civil strife and warfare.

"(d) FUNDING.—Amounts made available to carry out the other provisions of this part (including chapter 4 of part II of this Act) and the Support for East European Democracy (SEED) Act of 1989 are authorized to be made available to carry out this section and are authorized to be provided notwithstanding any other provision of law."

#### SEC. 4. RESEARCH, PREVENTION, AND ASSISTANCE RELATED TO INTERNATIONAL DISABILITIES AND LANDMINE AND OTHER WAR VICTIMS.

(a) AUTHORIZATION.—

(1) IN GENERAL.—The Secretary of Health and Human Services, acting through the Director of the Centers for Disease Control and Prevention, is authorized—

(A) to conduct programs in foreign countries related to individuals with disabilities, including victims of landmines and other victims of civil strife and warfare;

(B) to provide grants to nongovernmental organizations for the purpose of carrying out research, prevention, public awareness and assistance programs in foreign countries related to individuals with disabilities, including victims of landmines and other victims of civil strife and warfare.

(2) APPROVAL OF SECRETARY OF STATE.—Activities under programs established pursuant to paragraph (1) may be carried out in foreign countries only in coordination with the Administrator of the United States Agency for International Development, and upon approval for such activities in such countries by the Secretary of State.

(b) ACTIVITIES.—Programs established pursuant to subsection (a) may include the following activities:

(1) Research on trauma, physical, psychological, and social rehabilitation, and continuing medical care related to individuals with disabilities, including victims of landmines and other victims of civil strife and warfare, including—

(A) conducting research on psychological and social factors that lead to successful recovery;

(B) developing, testing, and evaluating model interventions that reduce post-traumatic stress and promote health and well-being;

(C) developing basic instruction tools for initial medical response to traumatic injuries; and

(D) developing basic instruction manuals for patients and healthcare providers, including for emergency and follow-up care, proper

amputation procedures, and reconstructive surgery.

(2) Facilitation of peer support networks for individuals with disabilities, including victims of landmines and other victims of civil strife and warfare, in foreign countries, including—

(A) establishment of organizations at the local level, administered by such individuals, to assess and address the physical, psychological, economic and social rehabilitation and other needs of such individuals, together with their families as appropriate, for the purpose of economic and social reintegration into local communities; and

(B) training related to the implementation of such peer support networks, including training of outreach workers to assist in the establishment of organizations such as those described in subparagraph (A) and assistance to facilitate the use of the networks by such individuals.

(3) Sharing of expertise from limb-loss and disability research centers in the United States with similar centers and facilities in war-affected countries, including promoting increased health for individuals with limb loss and limb deficiency and epidemiological research on secondary medical conditions related to limb loss and limb deficiency.

(4) Developing a database of best practices to address the needs of the war-related disabled through comprehensive examination of support activities related to such disability and access to medical care and supplies.

(C) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated to the Secretary of Health and Human Services to carry out this section such sums as may be necessary for each of fiscal years 2003 through 2004.

#### SEC. 5. EXPERTISE OF THE DEPARTMENT OF VETERANS AFFAIRS.

The Secretary of Veterans Affairs is authorized—

(1) to provide advice and expertise on prosthetics, orthotics, physical and psychological rehabilitation and treatment, and disability assistance to other Federal departments and agencies, including providing for temporary assignment on a non-reimbursable basis of appropriate Department of Veterans Affairs personnel, with respect to the implementation of programs to provide assistance to victims of landmines and other victims of civil strife and warfare in foreign countries and landmine research and health-related programs, including programs established pursuant to section 135 of the Foreign Assistance Act of 1961 (as added by section 3 of this Act) and programs established pursuant to section 4 of this Act; and

(2) to provide technical assistance to private voluntary organizations on a reimbursable basis with respect to the planning, development, operation, and evaluation of such landmine assistance, research, and prevention programs.

#### SUBMITTED RESOLUTIONS

#### SENATE CONCURRENT RESOLUTION 31—EXPRESSING THE OUTRAGE OF CONGRESS AT THE TREATMENT OF CERTAIN AMERICAN PRISONERS OF WAR BY THE GOVERNMENT OF IRAQ

Mr. FRIST (for Mr. LIEBERMAN (for himself, Mr. STEVENS, Mr. INOUE, Mr. FRIST, Mr. DASCHLE, and Mr. WARNER)) submitted the following concurrent resolution; which was referred to the Committee on Foreign Relations:

#### S. CON. RES. 31

Whereas the Authorization for Use of Military Force Against Iraq Resolution of 2002 (Public Law 107-243; 166 Stat. 1498), enacted into law on October 16, 2002, authorizes the President to use the Armed Forces of the United States to defend the national security of the United States against the threat posed by Iraq and to enforce all relevant United Nations Security Council resolutions regarding Iraq;

Whereas a coalition of nations, under the authority of United Nations Security Council resolution 678 adopted on November 29, 1990 and authorizing member states to use “all necessary means to uphold and implement resolution 660 (1990),” initiated military action against Iraq in 1991 to enforce compliance with the resolutions of the Security Council;

Whereas the United Nations Security Council, pursuant to Security Council resolution 687 adopted on April 3, 1991, established a cease-fire subject to compliance with specific conditions and obligations on the part of Iraq;

Whereas the United Nations Security Council unanimously approved Security Council resolution 1441 on November 8, 2002, declaring that Iraq “has been and remains in material breach of its obligations under relevant resolutions, including resolution 687 (1991), in particular through Iraq’s failure to cooperate with United Nations inspectors and the [International Atomic Energy Agency (IAEA)], and to complete the actions required under paragraphs 8 to 13 of resolution 687 (1991);”

Whereas Iraq failed to avail itself of the “final opportunity to comply with its disarmament obligations under relevant resolutions of the Council” that was offered by United Nations Security Council resolution 1441 by failing to “cooperate immediately, unconditionally, and actively with [the United Nations Monitoring Verification and Inspection Commission (UNMOVIC)] and the IAEA” and by failing to “not take or threaten hostile Acts directed against any representative or personnel of the United Nations or the IAEA or of any Member State taking action to uphold any Council resolution”;

Whereas the President, acting pursuant to his constitutional authority and the authorization of Congress, declared on March 19, 2003 that the United States had initiated military operations in Iraq;

Whereas, in the ensuing conflict, Iraq has captured uniformed members of the United States Armed Forces and the armed forces of other coalition nations, including the United Kingdom;

Whereas several American prisoners of war appear to have been publicly and summarily executed following their capture in the vicinity of An Nasiriyah, demonstrating, as the President said on March 26, 2003, that in the ranks of that regime are men whose idea of courage is to brutalize unarmed prisoners”;

Whereas Iraqi state television has subjected American prisoners of war to humiliation, interrogating them publicly and presenting them as objects of public curiosity and propaganda in clear contravention of international law and custom;

Whereas the customary international law of war has, from its inception, prohibited and condemned as war crimes the killing of prisoners of war and military personnel attempting to surrender;

Whereas Iraq is a signatory to the Convention Relative to the Treatment of Prisoners of War, dated at Geneva, August 12, 1949, and entered into force October 21, 1950 (“the Geneva Convention”);

Whereas the Geneva Convention requires that “[p]risoners of war must at all times be

humanely treated” and specifically “must at all times be protected, particularly against acts of violence or intimidation and against insults and public curiosity”;

Whereas the Geneva Convention stipulates that “[p]risoners of war are entitled in all circumstances to respect for their persons and their honour” and that “[w]omen shall be treated with all the regard due to their sex”;

Whereas the Geneva Convention declares that the detaining power is responsible for the treatment afforded prisoners of war, regardless of the identity of the individuals or military units who have captured them; and

Whereas the United States and the other coalition nations have complied, and will continue to comply, with international law and custom and the Geneva Convention: Now, therefore, be it

*Resolved by the Senate (the House of Representatives concurring), That Congress—*

(1) expresses its outrage at the flagrant violations by the Government of Iraq of the customary international law of war and the Convention Relative to the Treatment of Prisoners of War, dated at Geneva, August 12, 1949, and entered into force October 21, 1950;

(2) supports in the strongest terms the President’s warning to Iraq that the United States will hold the Government of Iraq, its officials, and military personnel involved accountable for any and all such violations;

(3) expects Iraq to comply with the requirements of the international law of war and the explicit provisions of the Convention Relative to the Treatment of Prisoners of War, which afford prisoners of war the proper and humane treatment to which they are entitled; and

(4) expects that Iraq will afford prisoners of war access to representatives of the International Committee of the Red Cross, as required by the Convention Relative to the Treatment of Prisoners of War.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 433. Mr. BAUCUS (for Mr. GRASSLEY (for himself, Mr. BAUCUS, and Mr. MILLER)) proposed an amendment to the bill H.R. 1307, to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services in determining the exclusion of gain from the sale of a principal residence and to restore the tax exempt status of death gratuity payments to members of the uniformed services, and for other purposes.

#### TEXT OF AMENDMENTS

**SA 433.** Mr. BAUCUS (for Mr. GRASSLEY (for himself, Mr. BAUCUS, and Mr. MILLER)) proposed an amendment to the bill H.R. 1307, to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services in determining the exclusion of gain from the sale of a principal residence and to restore the tax exempt status of death gratuity payments to members of the uniformed services, and for other purposes; as follows:

Strike all after the enactment clause and insert the following:

#### SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Armed Forces Tax Fairness Act of 2003”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in

this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

#### TITLE I—IMPROVING TAX EQUITY FOR MILITARY PERSONNEL

- Sec. 101. Exclusion of gain from sale of a principal residence by a member of the uniformed services or the Foreign Service.
- Sec. 102. Exclusion from gross income of certain death gratuity payments.
- Sec. 103. Exclusion for amounts received under Department of Defense Homeowners Assistance Program.
- Sec. 104. Expansion of combat zone filing rules to contingency operations.
- Sec. 105. Modification of membership requirement for exemption from tax for certain veterans' organizations
- Sec. 106. Clarification of treatment of certain dependent care assistance programs.
- Sec. 107. Clarification relating to exception from additional tax on certain distributions from qualified tuition programs, etc. on account of attendance at military academy.
- Sec. 108. Suspension of tax-exempt status of terrorist organizations.
- Sec. 109. Above-the-line deduction for overnight travel expenses of National Guard and Reserve members.
- Sec. 110. Tax relief and assistance for families of Space Shuttle Columbia heroes.

#### TITLE II—OTHER PROVISIONS

- Sec. 201. Extension of IRS user fees.
- Sec. 202. Partial payment of tax liability in installment agreements.
- Sec. 203. Revision of tax rules on expatriation.

#### TITLE I—IMPROVING TAX EQUITY FOR MILITARY PERSONNEL

##### SEC. 101. EXCLUSION OF GAIN FROM SALE OF A PRINCIPAL RESIDENCE BY A MEMBER OF THE UNIFORMED SERVICES OR THE FOREIGN SERVICE.

(a) IN GENERAL.—Subsection (d) of section 121 (relating to exclusion of gain from sale of principal residence) is amended by redesignating paragraph (9) as paragraph (10) and by inserting after paragraph (8) the following new paragraph:

“(9) MEMBERS OF UNIFORMED SERVICES AND FOREIGN SERVICE.—

“(A) IN GENERAL.—At the election of an individual with respect to a property, the running of the 5-year period described in subsections (a) and (c)(1)(B) and paragraph (7) of this subsection with respect to such property shall be suspended during any period that such individual or such individual's spouse is serving on qualified official extended duty as a member of the uniformed services or of the Foreign Service of the United States.

“(B) MAXIMUM PERIOD OF SUSPENSION.—The 5-year period described in subsection (a) shall not be extended more than 10 years by reason of subparagraph (A).

“(C) QUALIFIED OFFICIAL EXTENDED DUTY.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘qualified official extended duty’ means any extended duty while serving at a duty station which is at least 50 miles from such property or while re-

siding under Government orders in Government quarters.

“(ii) UNIFORMED SERVICES.—The term ‘uniformed services’ has the meaning given such term by section 101(a)(5) of title 10, United States Code, as in effect on the date of the enactment of this paragraph.

“(iii) FOREIGN SERVICE OF THE UNITED STATES.—The term ‘member of the Foreign Service of the United States’ has the meaning given the term ‘member of the Service’ by paragraph (1), (2), (3), (4), or (5) of section 103 of the Foreign Service Act of 1980, as in effect on the date of the enactment of this paragraph.

“(iv) EXTENDED DUTY.—The term ‘extended duty’ means any period of active duty pursuant to a call or order to such duty for a period in excess of 90 days or for an indefinite period.

“(D) SPECIAL RULES RELATING TO ELECTION.—

“(i) ELECTION LIMITED TO 1 PROPERTY AT A TIME.—An election under subparagraph (A) with respect to any property may not be made if such an election is in effect with respect to any other property.

“(ii) REVOCATION OF ELECTION.—An election under subparagraph (A) may be revoked at any time.”.

(b) EFFECTIVE DATE; SPECIAL RULE.—

(1) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendments made by section 312 of the Taxpayer Relief Act of 1997.

(2) WAIVER OF LIMITATIONS.—If refund or credit of any overpayment of tax resulting from the amendments made by this section is prevented at any time before the close of the 1-year period beginning on the date of the enactment of this Act by the operation of any law or rule of law (including res judicata), such refund or credit may nevertheless be made or allowed if claim therefor is filed before the close of such period.

##### SEC. 102. EXCLUSION FROM GROSS INCOME OF CERTAIN DEATH GRATUITY PAYMENTS.

(a) IN GENERAL.—Subsection (b)(3) of section 134 (relating to certain military benefits) is amended by adding at the end the following new subparagraph:

“(C) EXCEPTION FOR DEATH GRATUITY ADJUSTMENTS MADE BY LAW.—Subparagraph (A) shall not apply to any adjustment to the amount of death gratuity payable under chapter 75 of title 10, United States Code, which is pursuant to a provision of law enacted after September 9, 1986.”.

(b) CONFORMING AMENDMENT.—Subparagraph (A) of section 134(b)(3) is amended by striking “subparagraph (B)” and inserting “subparagraphs (B) and (C)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to deaths occurring after September 10, 2001.

##### SEC. 103. EXCLUSION FOR AMOUNTS RECEIVED UNDER DEPARTMENT OF DEFENSE HOMEOWNERS ASSISTANCE PROGRAM.

(a) IN GENERAL.—Section 132(a) (relating to the exclusion from gross income of certain fringe benefits) is amended by striking “or” at the end of paragraph (6), by striking the period at the end of paragraph (7) and inserting “, or”, and by adding at the end the following new paragraph:

“(8) qualified military base realignment and closure fringe.”.

(b) QUALIFIED MILITARY BASE REALIGNMENT AND CLOSURE FRINGE.—Section 132 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) QUALIFIED MILITARY BASE REALIGNMENT AND CLOSURE FRINGE.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified military base realignment and closure fringe’

means 1 or more payments under the authority of section 1013 of the Demonstration Cities and Metropolitan Development Act of 1966 (42 U.S.C. 3374) (as in effect on the date of the enactment of this subsection) to offset the adverse effects on housing values as a result of a military base realignment or closure.

“(2) LIMITATION.—With respect to any property, such term shall not include any payment referred to in paragraph (1) to the extent that the sum of all of such payments related to such property exceeds the maximum amount described in clause (1) of subsection (c) of such section (as in effect on such date).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to payments made after the date of the enactment of this Act.

##### SEC. 104. EXPANSION OF COMBAT ZONE FILING RULES TO CONTINGENCY OPERATIONS.

(a) IN GENERAL.—Section 7508(a) (relating to time for performing certain acts postponed by reason of service in combat zone) is amended—

(1) by inserting “, or when deployed outside the United States away from the individual's permanent duty station while participating in an operation designated by the Secretary of Defense as a contingency operation (as defined in section 101(a)(13) of title 10, United States Code) or which became such a contingency operation by operation of law” after “section 112”,

(2) by inserting in the first sentence “or at any time during the period of such contingency operation” after “for purposes of such section”,

(3) by inserting “or operation” after “such an area”, and

(4) by inserting “or operation” after “such area”.

(b) CONFORMING AMENDMENTS.—

(1) Section 7508(d) is amended by inserting “or contingency operation” after “area”.

(2) The heading for section 7508 is amended by inserting “OR CONTINGENCY OPERATION” after “COMBAT ZONE”.

(3) The item relating to section 7508 in the table of sections for chapter 77 is amended by inserting “or contingency operation” after “combat zone”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to any period for performing an act which has not expired before the date of the enactment of this Act.

##### SEC. 105. MODIFICATION OF MEMBERSHIP REQUIREMENT FOR EXEMPTION FROM TAX FOR CERTAIN VETERANS' ORGANIZATIONS.

(a) IN GENERAL.—Subparagraph (B) of section 501(c)(19) (relating to list of exempt organizations) is amended by striking “or widowers” and inserting “, widowers, ancestors, or lineal descendants”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

##### SEC. 106. CLARIFICATION OF THE TREATMENT OF CERTAIN DEPENDENT CARE ASSISTANCE PROGRAMS.

(a) IN GENERAL.—Section 134(b) (defining qualified military benefit) is amended by adding at the end the following new paragraph:

“(4) CLARIFICATION OF CERTAIN BENEFITS.—For purposes of paragraph (1), such term includes any dependent care assistance program (as in effect on the date of the enactment of this paragraph) for any individual described in paragraph (1)(A).”.

(b) CONFORMING AMENDMENTS.—

(1) Section 134(b)(3)(A), as amended by section 102, is amended by inserting “and paragraph (4)” after “subparagraphs (B) and (C)”.

(2) Section 3121(a)(18) is amended by striking "or 129" and inserting ", 129, or 134(b)(4)".

(3) Section 3306(b)(13) is amended by striking "or 129" and inserting ", 129, or 134(b)(4)".

(4) Section 3401(a)(18) is amended by striking "or 129" and inserting ", 129, or 134(b)(4)".

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2002.

(d) **NO INFERENCE.**—No inference may be drawn from the amendments made by this section with respect to the tax treatment of any amounts under the program described in section 134(b)(4) of the Internal Revenue Code of 1986 (as added by this section) for any taxable year beginning before January 1, 2003.

**SEC. 107. CLARIFICATION RELATING TO EXCEPTION FROM ADDITIONAL TAX ON CERTAIN DISTRIBUTIONS FROM QUALIFIED TUITION PROGRAMS, ETC. ON ACCOUNT OF ATTENDANCE AT MILITARY ACADEMY.**

(a) **IN GENERAL.**—Subparagraph (B) of section 530(d)(4) (relating to exceptions from additional tax for distributions not used for educational purposes) is amended by striking "or" at the end of clause (iii), by redesignating clause (iv) as clause (v), and by inserting after clause (iii) the following new clause:

"(iv) made on account of the attendance of the designated beneficiary at the United States Military Academy, the United States Naval Academy, the United States Air Force Academy, the United States Coast Guard Academy, or the United States Merchant Marine Academy, to the extent that the amount of the payment or distribution does not exceed the costs of advanced education (as defined by section 2005(e)(3) of title 10, United States Code, as in effect on the date of the enactment of the section) attributable to such attendance, or".

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2002.

**SEC. 108. SUSPENSION OF TAX-EXEMPT STATUS OF TERRORIST ORGANIZATIONS.**

(a) **IN GENERAL.**—Section 501 (relating to exemption from tax on corporations, certain trusts, etc.) is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

"(p) **SUSPENSION OF TAX-EXEMPT STATUS OF TERRORIST ORGANIZATIONS.**—

"(1) **IN GENERAL.**—The exemption from tax under subsection (a) with respect to any organization described in paragraph (2), and the eligibility of any organization described in paragraph (2) to apply for recognition of exemption under subsection (a), shall be suspended during the period described in paragraph (3).

"(2) **TERRORIST ORGANIZATIONS.**—An organization is described in this paragraph if such organization is designated or otherwise individually identified—

"(A) under section 212(a)(3)(B)(vi)(II) or 219 of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization,

"(B) in or pursuant to an Executive order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction, or

"(C) in or pursuant to an Executive order issued under the authority of any Federal law if—

"(i) the organization is designated or otherwise individually identified in or pursuant

to such Executive order as supporting or engaging in terrorist activity (as defined in section 212(a)(3)(B) of the Immigration and Nationality Act) or supporting terrorism (as defined in section 104(d)(2) of the Foreign Relations Authorization Act, Fiscal Years 1988 and 1989); and

"(ii) such Executive order refers to this subsection.

"(3) **PERIOD OF SUSPENSION.**—With respect to any organization described in paragraph (2), the period of suspension—

"(A) begins on the later of—

"(i) the date of the first publication of a designation or identification described in paragraph (2) with respect to such organization, or

"(ii) the date of the enactment of this subsection, and

"(B) ends on the first date that all designations and identifications described in paragraph (2) with respect to such organization are rescinded pursuant to the law or Executive order under which such designation or identification was made.

"(4) **DENIAL OF DEDUCTION.**—No deduction shall be allowed under any provision of this title, including sections 170, 545(b)(2), 556(b)(2), 642(c), 2055, 2106(a)(2), and 2522, with respect to any contribution to an organization described in paragraph (2) during the period described in paragraph (3).

"(5) **DENIAL OF ADMINISTRATIVE OR JUDICIAL CHALLENGE OF SUSPENSION OR DENIAL OF DEDUCTION.**—Notwithstanding section 7428 or any other provision of law, no organization or other person may challenge a suspension under paragraph (1), a designation or identification described in paragraph (2), the period of suspension described in paragraph (3), or a denial of a deduction under paragraph (4) in any administrative or judicial proceeding relating to the Federal tax liability of such organization or other person.

"(6) **ERRONEOUS DESIGNATION.**—

"(A) **IN GENERAL.**—If—

"(i) the tax exemption of any organization described in paragraph (2) is suspended under paragraph (1),

"(ii) each designation and identification described in paragraph (2) which has been made with respect to such organization is determined to be erroneous pursuant to the law or Executive order under which such designation or identification was made, and

"(iii) the erroneous designations and identifications result in an overpayment of income tax for any taxable year by such organization,

credit or refund (with interest) with respect to such overpayment shall be made.

"(B) **WAIVER OF LIMITATIONS.**—If the credit or refund of any overpayment of tax described in subparagraph (A)(iii) is prevented at any time by the operation of any law or rule of law (including *res judicata*), such credit or refund may nevertheless be allowed or made if the claim therefor is filed before the close of the 1-year period beginning on the date of the last determination described in subparagraph (A)(ii).

"(7) **NOTICE OF SUSPENSIONS.**—If the tax exemption of any organization is suspended under this subsection, the Internal Revenue Service shall update the listings of tax-exempt organizations and shall publish appropriate notice to taxpayers of such suspension and of the fact that contributions to such organization are not deductible during the period of such suspension."

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to designations made before, on, or after the date of the enactment of this Act.

**SEC. 109. ABOVE-THE-LINE DEDUCTION FOR OVERNIGHT TRAVEL EXPENSE OF NATIONAL GUARD AND RESERVE MEMBERS.**

(a) **DEDUCTION ALLOWED.**—Section 162 (relating to certain trade or business expenses)

is amended by redesignating subsection (p) as subsection (q) and inserting after subsection (o) the following new subsection:

"(p) **TREATMENT OF EXPENSES OF MEMBERS OF RESERVE COMPONENT OF ARMED FORCES OF THE UNITED STATES.**—For purposes of subsection (a)(2), in the case of an individual who performs services as a member of a reserve component of the Armed Forces of the United States at any time during the taxable year, such individual shall be deemed to be away from home in the pursuit of a trade or business for any period during which such individual is away from home in connection with such service."

(b) **DEDUCTION ALLOWED WHETHER OR NOT TAXPAYER ELECTS TO ITEMIZE.**—Section 62(a)(2) (relating to certain trade and business deductions of employees) is amended by adding at the end the following new subparagraph:

"(E) **CERTAIN EXPENSES OF MEMBERS OF RESERVE COMPONENTS OF THE ARMED FORCES OF THE UNITED STATES.**—The deductions allowed by section 162 which consist of expenses, determined at a rate not in excess of the rates for travel expenses (including per diem in lieu of subsistence) authorized for employees of agencies under subchapter I of chapter 57 of title 5, United States Code, paid or incurred by the taxpayer in connection with the performance of services by such taxpayer as a member of a reserve component of the Armed Forces of the United States for any period during which such individual is more than 100 miles away from home in connection with such services."

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2002.

**SEC. 110. TAX RELIEF AND ASSISTANCE FOR FAMILIES OF SPACE SHUTTLE COLUMBIA HEROES.**

(a) **INCOME TAX RELIEF.**—

(1) **IN GENERAL.**—Subsection (d) of section 692 (relating to income taxes of members of Armed Forces and victims of certain terrorist attacks on death) is amended by adding at the end the following new paragraph:

"(5) **RELIEF WITH RESPECT TO ASTRONAUTS.**—The provisions of this subsection shall apply to any astronaut whose death occurs in the line of duty, except that paragraph (3)(B) shall be applied by using the date of the death of the astronaut rather than September 11, 2001."

(2) **CONFORMING AMENDMENTS.**—

(A) Section 5(b)(1) is amended by inserting ", astronauts," after "Forces".

(B) Section 6013(f)(2)(B) is amended by inserting ", astronauts," after "Forces".

(3) **CLERICAL AMENDMENTS.**—

(A) The heading of section 692 is amended by inserting ", ASTRONAUTS," after "FORCES".

(B) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 is amended by inserting ", astronauts," after "Forces".

(4) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply with respect to any astronaut whose death occurs after December 31, 2002.

(b) **DEATH BENEFIT RELIEF.**—

(1) **IN GENERAL.**—Subsection (i) of section 101 (relating to certain death benefits) is amended by adding at the end the following new paragraph:

"(4) **RELIEF WITH RESPECT TO ASTRONAUTS.**—The provisions of this subsection shall apply to any astronaut whose death occurs in the line of duty."

(2) **CLERICAL AMENDMENT.**—The heading for subsection (i) of section 101 is amended by inserting "OR ASTRONAUTS" after "VICTIMS".

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to

amounts paid after December 31, 2002, with respect to deaths occurring after such date.

(c) ESTATE TAX RELIEF.—

(1) IN GENERAL.—Section 2201(b) (defining qualified decedent) is amended by striking “and” at the end of paragraph (1)(B), by striking the period at the end of paragraph (2) and inserting “, and”, and by adding at the end the following new paragraph:

“(3) any astronaut whose death occurs in the line of duty.”.

(2) CLERICAL AMENDMENTS.—

(A) The heading of section 2201 is amended by inserting “**DEATHS OF ASTRONAUTS,**” after “**FORCES,**”.

(B) The item relating to section 2201 in the table of sections for subchapter C of chapter 11 is amended by inserting “, deaths of astronauts,” after “**Forces,**”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to estates of decedents dying after December 31, 2002.

## TITLE II—OTHER PROVISIONS

### SEC. 201. EXTENSION OF INTERNAL REVENUE SERVICE USER FEES.

(a) IN GENERAL.—Chapter 77 (relating to miscellaneous provisions) is amended by adding at the end the following new section:

#### “SEC. 7528. INTERNAL REVENUE SERVICE USER FEES.

“(a) GENERAL RULE.—The Secretary shall establish a program requiring the payment of user fees for—

“(1) requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters, and

“(2) other similar requests.

“(b) PROGRAM CRITERIA.—

“(1) IN GENERAL.—The fees charged under the program required by subsection (a)—

“(A) shall vary according to categories (or subcategories) established by the Secretary,

“(B) shall be determined after taking into account the average time for (and difficulty of) complying with requests in each category (and subcategory), and

“(C) shall be payable in advance.

“(2) EXEMPTIONS, ETC.—

“(A) IN GENERAL.—The Secretary shall provide for such exemptions (and reduced fees) under such program as the Secretary determines to be appropriate.

“(B) EXEMPTION FOR CERTAIN REQUESTS REGARDING PENSION PLANS.—The Secretary shall not require payment of user fees under such program for requests for determination letters with respect to the qualified status of a pension benefit plan maintained solely by 1 or more eligible employers or any trust which is part of the plan. The preceding sentence shall not apply to any request—

“(i) made after the later of—

“(I) the fifth plan year the pension benefit plan is in existence, or

“(II) the end of any remedial amendment period with respect to the plan beginning within the first 5 plan years, or

“(ii) made by the sponsor of any prototype or similar plan which the sponsor intends to market to participating employers.

“(C) DEFINITIONS AND SPECIAL RULES.—For purposes of subparagraph (B)—

“(i) PENSION BENEFIT PLAN.—The term ‘pension benefit plan’ means a pension, profit-sharing, stock bonus, annuity, or employee stock ownership plan.

“(ii) ELIGIBLE EMPLOYER.—The term ‘eligible employer’ means an eligible employer (as defined in section 408(p)(2)(C)(i)(I)) which has at least 1 employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan. The determination of whether an employer is an eligible employer under subparagraph (B) shall be made as of the date of the request described in such subparagraph.

“(iii) DETERMINATION OF AVERAGE FEES CHARGED.—For purposes of any determination of average fees charged, any request to which subparagraph (B) applies shall not be taken into account.

“(3) AVERAGE FEE REQUIREMENT.—The average fee charged under the program required by subsection (a) shall not be less than the amount determined under the following table:

Category	Average fee
Employee plan ruling and opinion ..	\$250
Exempt organization ruling .....	\$350
Employee plan determination .....	\$300
Exempt organization determination.	\$275
Chief counsel ruling .....	\$200

“(c) TERMINATION.—No fee shall be imposed under this section with respect to requests made after September 30, 2013.”.

(b) CONFORMING AMENDMENTS.—

(1) The table of sections for chapter 77 is amended by adding at the end the following new item:

“Sec. 7528. Internal Revenue Service user fees.”.

(2) Section 10511 of the Revenue Act of 1987 is repealed.

(3) Section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is repealed.

(c) LIMITATIONS.—Notwithstanding any other provisions of law, any fees collected pursuant to section 7528 of the Internal Revenue Code of 1986, as added by subsection (a), shall not be expended by the Internal Revenue Service unless provided by an appropriations Act.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to requests made after the date of the enactment of this Act.

### SEC. 202. PARTIAL PAYMENT OF TAX LIABILITY IN INSTALLMENT AGREEMENTS.

(a) IN GENERAL.—

(1) Section 6159(a) (relating to authorization of agreements) is amended—

(A) by striking “satisfy liability for payment of” and inserting “make payment on”, and

(B) by inserting “full or partial” after “facilitate”.

(2) Section 6159(c) (relating to Secretary required to enter into installment agreements in certain cases) is amended in the matter preceding paragraph (1) by inserting “full” before “payment”.

(b) REQUIREMENT TO REVIEW PARTIAL PAYMENT AGREEMENTS EVERY TWO YEARS.—Section 6159 is amended by redesignating subsections (d) and (e) as subsections (e) and (f), respectively, and inserting after subsection (c) the following new subsection:

“(d) SECRETARY REQUIRED TO REVIEW INSTALLMENT AGREEMENTS FOR PARTIAL COLLECTION EVERY TWO YEARS.—In the case of an agreement entered into by the Secretary under subsection (a) for partial collection of a tax liability, the Secretary shall review the agreement at least once every 2 years.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to agreements entered into on or after the date of the enactment of this Act.

### SEC. 203. REVISION OF TAX RULES ON EXPATRIATION.

(a) IN GENERAL.—Subpart A of part II of subchapter N of chapter 1 is amended by inserting after section 877 the following new section:

#### “SEC. 877A. TAX RESPONSIBILITIES OF EXPATRIATION.

“(a) GENERAL RULES.—For purposes of this subtitle—

“(1) MARK TO MARKET.—Except as provided in subsections (d) and (f), all property of a

covered expatriate to whom this section applies shall be treated as sold on the day before the expatriation date for its fair market value.

“(2) RECOGNITION OF GAIN OR LOSS.—In the case of any sale under paragraph (1)—

“(A) notwithstanding any other provision of this title, any gain arising from such sale shall be taken into account for the taxable year of the sale, and

“(B) any loss arising from such sale shall be taken into account for the taxable year of the sale to the extent otherwise provided by this title, except that section 1091 shall not apply to any such loss.

Proper adjustment shall be made in the amount of any gain or loss subsequently realized for gain or loss taken into account under the preceding sentence.

“(3) EXCLUSION FOR CERTAIN GAIN.—

“(A) IN GENERAL.—The amount which, but for this paragraph, would be includible in the gross income of any individual by reason of this section shall be reduced (but not below zero) by \$600,000. For purposes of this paragraph, allocable expatriation gain taken into account under subsection (f)(2) shall be treated in the same manner as an amount required to be includible in gross income.

“(B) COST-OF-LIVING ADJUSTMENT.—

“(i) IN GENERAL.—In the case of an expatriation date occurring in any calendar year after 2003, the \$600,000 amount under subparagraph (A) shall be increased by an amount equal to—

“(I) such dollar amount, multiplied by

“(II) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting ‘calendar year 2002’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(ii) ROUNDING RULES.—If any amount after adjustment under clause (i) is not a multiple of \$1,000, such amount shall be rounded to the next lower multiple of \$1,000.

“(4) ELECTION TO CONTINUE TO BE TAXED AS UNITED STATES CITIZEN.—

“(A) IN GENERAL.—If a covered expatriate elects the application of this paragraph—

“(i) this section (other than this paragraph and subsection (i)) shall not apply to the expatriate, but

“(ii) in the case of property to which this section would apply but for such election, the expatriate shall be subject to tax under this title in the same manner as if the individual were a United States citizen.

“(B) REQUIREMENTS.—Subparagraph (A) shall not apply to an individual unless the individual—

“(i) provides security for payment of tax in such form and manner, and in such amount, as the Secretary may require,

“(ii) consents to the waiver of any right of the individual under any treaty of the United States which would preclude assessment or collection of any tax which may be imposed by reason of this paragraph, and

“(iii) complies with such other requirements as the Secretary may prescribe.

“(C) ELECTION.—An election under subparagraph (A) shall apply to all property to which this section would apply but for the election and, once made, shall be irrevocable. Such election shall also apply to property the basis of which is determined in whole or in part by reference to the property with respect to which the election was made.

“(b) ELECTION TO DEFER TAX.—

“(1) IN GENERAL.—If the taxpayer elects the application of this subsection with respect to any property treated as sold by reason of subsection (a), the payment of the additional tax attributable to such property shall be postponed until the due date of the return for the taxable year in which such property is disposed of (or, in the case of property disposed of in a transaction in which gain is not

recognized in whole or in part, until such other date as the Secretary may prescribe).

“(2) DETERMINATION OF TAX WITH RESPECT TO PROPERTY.—For purposes of paragraph (1), the additional tax attributable tax attributable to any property is an amount which bears the same ratio to the additional tax imposed by this chapter for the taxable year solely by reason of subsection (a) as the gain taken into account under subsection (a) with respect to such property bears to the total gain taken into account under subsection (a) with respect to all property to which subsection (a) applies.

“(3) TERMINATION OF POSTPONEMENT.—No tax may be postponed under this subsection later than the due date for the return of tax imposed by this chapter for the taxable year which includes the date of death of the expatriate (or, if earlier, the time that the security provided with respect to the property fails to meet the requirements of paragraph (4), unless the taxpayer corrects such failure within the time specified by the Secretary).

“(4) SECURITY.—

“(A) IN GENERAL.—No election may be made under paragraph (1) with respect to any property unless adequate security is provided to the Secretary with respect to such property.

“(B) ADEQUATE SECURITY.—For purposes of subparagraph (A), security with respect to any property shall be treated as adequate security if—

“(i) it is a bond in an amount equal to the deferred tax amount under paragraph (2) for the property, or

“(ii) the taxpayer otherwise establishes to the satisfaction of the Secretary that the security is adequate.

“(5) WAIVER OF CERTAIN RIGHTS.—No election may be made under paragraph (1) unless the taxpayer consents to the waiver of any right under any treaty of the United States which would preclude assessment or collection of any tax imposed by reason of this section.

“(6) ELECTIONS.—An election under paragraph (1) shall only apply to property described in the election and, once made, is irrevocable. An election may be made under paragraph (1) with respect to an interest in a trust with respect to which gain is required to be recognized under subsection (f)(1).

“(7) INTEREST.—For purposes of section 6601—

“(A) the last date for the payment of tax shall be determined without regard to the election under this subsection, and

“(B) section 6621(a)(2) shall be applied by substituting ‘5 percentage points’ for ‘3 percentage points’ in subparagraph (B) thereof.

“(c) COVERED EXPATRIATE.—For purposes of this section—

“(1) IN GENERAL.—Except as provided in paragraph (2), the term ‘covered expatriate’ means an expatriate.

“(2) EXCEPTIONS.—An individual shall not be treated as a covered expatriate if—

“(A) the individual—

“(i) became a citizen of the United States and a citizen of another country and, as of the expatriation date, continues to be a citizen of, and is taxed as a resident of, such other country, and

“(ii) has not been a resident of the United States (as defined in section 7701(b)(1)(A)(ii)) during the 5 taxable years ending with the taxable year during which the expatriation date occurs, or

“(B)(i) the individual’s relinquishment of United States citizenship occurs before such individual attains age 18½, and

“(ii) the individual has been a resident of the United States (as so defined) for not more than 5 taxable years before the date of relinquishment.

“(d) EXEMPT PROPERTY; SPECIAL RULES FOR PENSION PLANS.—

“(1) EXEMPT PROPERTY.—This section shall not apply to the following:

“(A) UNITED STATES REAL PROPERTY INTERESTS.—Any United States real property interest (as defined in section 897(c)(1)), other than stock of a United States real property holding corporation which does not, on the day before the expatriation date, meet the requirements of section 897(c)(2).

“(B) SPECIFIED PROPERTY.—Any property or interest in property not described in subparagraph (A) which the Secretary specifies in regulations.

“(2) SPECIAL RULES FOR CERTAIN RETIREMENT PLANS.—

“(A) IN GENERAL.—If a covered expatriate holds on the day before the expatriation date any interest in a retirement plan to which this paragraph applies—

“(i) such interest shall not be treated as sold for purposes of subsection (a)(1), but

“(ii) an amount equal to the present value of the expatriate’s nonforfeitable accrued benefit shall be treated as having been received by such individual on such date as a distribution under the plan.

“(B) TREATMENT OF SUBSEQUENT DISTRIBUTIONS.—In the case of any distribution on or after the expatriation date to or on behalf of the covered expatriate from a plan from which the expatriate was treated as receiving a distribution under subparagraph (A), the amount otherwise includible in gross income by reason of the subsequent distribution shall be reduced by the excess of the amount includible in gross income under subparagraph (A) over any portion of such amount to which this subparagraph previously applied.

“(C) TREATMENT OF SUBSEQUENT DISTRIBUTIONS BY PLAN.—For purposes of this title, a retirement plan to which this paragraph applies, and any person acting on the plan’s behalf, shall treat any subsequent distribution described in subparagraph (B) in the same manner as such distribution would be treated without regard to this paragraph.

“(D) APPLICABLE PLANS.—This paragraph shall apply to—

“(i) any qualified retirement plan (as defined in section 4974(c)),

“(ii) an eligible deferred compensation plan (as defined in section 457(b)) of an eligible employer described in section 457(e)(1)(A), and

“(iii) to the extent provided in regulations, any foreign pension plan or similar retirement arrangements or programs.

“(e) DEFINITIONS.—For purposes of this section—

“(1) EXPATRIATE.—The term ‘expatriate’ means—

“(A) any United States citizen who relinquishes citizenship, and

“(B) any long-term resident of the United States who—

“(i) ceases to be a lawful permanent resident of the United States (within the meaning of section 7701(b)(6)), or

“(ii) commences to be treated as a resident of a foreign country under the provisions of a tax treaty between the United States and the foreign country and who does not waive the benefits of such treaty applicable to residents of the foreign country.

“(2) EXPATRIATION DATE.—The term ‘expatriation date’ means—

“(A) the date an individual relinquishes United States citizenship, or

“(B) in the case of a long-term resident of the United States, the date of the event described in clause (i) or (ii) of paragraph (1)(B).

“(3) RELINQUISHMENT OF CITIZENSHIP.—A citizen shall be treated as relinquishing United States citizenship on the earliest of—

“(A) the date the individual renounces such individual’s United States nationality

before a diplomatic or consular officer of the United States pursuant to paragraph (5) of section 349(a) of the Immigration and Nationality Act (8 U.S.C. 1481(a)(5)),

“(B) the date the individual furnishes to the United States Department of State a signed statement of voluntary relinquishment of United States nationality confirming the performance of an act of expatriation specified in paragraph (1), (2), (3), or (4) of section 349(a) of the Immigration and Nationality Act (8 U.S.C. 1481(a)(1)–(4)).

“(C) the date the United States Department of State issues to the individual a certificate of loss of nationality, or

“(D) the date a court of the United States cancels a naturalized citizen’s certificate of naturalization.

Subparagraph (A) or (B) shall not apply to any individual unless the renunciation or voluntary relinquishment is subsequently approved by the issuance to the individual of a certificate of loss of nationality by the United States Department of State.

“(4) LONG-TERM RESIDENT.—The term ‘long-term resident’ has the meaning given to such term by section 877(e)(2).

“(f) SPECIAL RULES APPLICABLE TO BENEFICIARIES’ INTERESTS IN TRUST.—

“(1) IN GENERAL.—Except as provided in paragraph (2), if an individual is determined under paragraph (3) to hold an interest in a trust on the day before the expatriation date—

“(A) the individual shall not be treated as having sold such interest,

“(B) such interest shall be treated as a separate share in the trust, and

“(C)(i) such separate share shall be treated as a separate trust consisting of the assets allocable to such share,

“(ii) the separate trust shall be treated as having sold its assets on the day before the expatriation date for their fair market value and as having distributed all of its assets to the individual as of such time, and

“(iii) the individual shall be treated as having recontributed the assets to the separate trust.

Subsection (a)(2) shall apply to any income, gain, or loss of the individual arising from a distribution described in subparagraph (C)(ii). In determining the amount of such distribution, proper adjustments shall be made for liabilities of the trust allocable to an individual’s share in the trust.

“(2) SPECIAL RULES FOR INTERESTS IN QUALIFIED TRUSTS.—

“(A) IN GENERAL.—If the trust interest described in paragraph (1) is an interest in a qualified trust—

“(i) paragraph (1) and subsection (a) shall not apply, and

“(ii) in addition to any other tax imposed by this title, there is hereby imposed on each distribution with respect to such interest a tax in the amount determined under subparagraph (B).

“(B) AMOUNT OF TAX.—The amount of tax under subparagraph (A)(ii) shall be equal to the lesser of—

“(i) the highest rate of tax imposed by section 1(e) for the taxable year which includes the day before the expatriation date, multiplied by the amount of the distribution, or

“(ii) the balance in the deferred tax account immediately before the distribution determined without regard to any increases under subparagraph (C)(ii) after the 30th day preceding the distribution.

“(C) DEFERRED TAX ACCOUNT.—For purposes of subparagraph (B)(ii)—

“(i) OPENING BALANCE.—The opening balance in a deferred tax account with respect to any trust interest is an amount equal to the tax which would have been imposed on the allocable expatriation gain with respect



to the trust interest if such gain had been included in gross income under subsection (a).

“(ii) INCREASE FOR INTEREST.—The balance in the deferred tax account shall be increased by the amount of interest determined (on the balance in the account at the time the interest accrues), for periods after the 90th day after the expatriation date, by using the rates and method applicable under section 6621 for underpayments of tax for such periods, except that section 6621(a)(2) shall be applied by substituting ‘5 percentage points’ for ‘3 percentage points’ in subparagraph (B) thereof.

“(iii) DECREASE FOR TAXES PREVIOUSLY PAID.—The balance in the tax deferred account shall be reduced—

“(I) by the amount of taxes imposed by subparagraph (A) on any distribution to the person holding the trust interest, and

“(II) in the case of a person holding a nonvested interest, to the extent provided in regulations, by the amount of taxes imposed by subparagraph (A) on distributions from the trust with respect to nonvested interests not held by such person.

“(D) ALLOCABLE EXPATRIATION GAIN.—For purposes of this paragraph, the allocable expatriation gain with respect to any beneficiary's interest in a trust is the amount of gain which would be allocable to such beneficiary's vested and nonvested interests in the trust if the beneficiary held directly all assets allocable to such interests.

“(E) TAX DEDUCTED AND WITHHELD.—

“(i) IN GENERAL.—The tax imposed by subparagraph (A)(ii) shall be deducted and withheld by the trustees from the distribution to which it relates.

“(ii) EXCEPTION WHERE FAILURE TO WAIVE TREATY RIGHTS.—If an amount may not be deducted and withheld under clause (i) by reason of the distributee failing to waive any treaty right with respect to such distribution—

“(I) the tax imposed by subparagraph (A)(ii) shall be imposed on the trust and each trustee shall be personally liable for the amount of such tax, and

“(II) any other beneficiary of the trust shall be entitled to recover from the distributee the amount of such tax imposed on the other beneficiary.

“(F) DISPOSITION.—If a trust ceases to be a qualified trust at any time, a covered expatriate disposes of an interest in a qualified trust, or a covered expatriate holding an interest in a qualified trust dies, then, in lieu of the tax imposed by subparagraph (A)(ii), there is hereby imposed a tax equal to the lesser of—

“(i) the tax determined under paragraph (1) as if the day before the expatriation date were the date of such cessation, disposition, or death, whichever is applicable, or

“(ii) the balance in the tax deferred account immediately before such date.

Such tax shall be imposed on the trust and each trustee shall be personally liable for the amount of such tax and any other beneficiary of the trust shall be entitled to recover from the covered expatriate or the estate the amount of such tax imposed on the other beneficiary.

“(G) DEFINITIONS AND SPECIAL RULES.—For purposes of this paragraph—

“(i) QUALIFIED TRUST.—The term ‘qualified trust’ means a trust which is described in section 7701(a)(30)(E).

“(ii) VESTED INTEREST.—The term ‘vested interest’ means any interest which, as of the day before the expatriation date, is vested in the beneficiary.

“(iii) NONVESTED INTEREST.—The term ‘nonvested interest’ means, with respect to any beneficiary, any interest in a trust which is not a vested interest. Such interest

shall be determined by assuming the maximum exercise of discretion in favor of the beneficiary and the occurrence of all contingencies in favor of the beneficiary.

“(iv) ADJUSTMENTS.—The Secretary may provide for such adjustments to the bases of assets in a trust or a deferred tax account, and the timing of such adjustments, in order to ensure that gain is taxed only once.

“(v) COORDINATION WITH RETIREMENT PLAN RULES.—This subsection shall not apply to an interest in a trust which is part of a retirement plan to which subsection (d)(2) applies.

“(3) DETERMINATION OF BENEFICIARIES' INTEREST IN TRUST.—

“(A) DETERMINATIONS UNDER PARAGRAPH (1).—For purposes of paragraph (1), a beneficiary's interest in a trust shall be based upon all relevant facts and circumstances, including the terms of the trust instrument and any letter of wishes or similar document, historical patterns of trust distributions, and the existence of and functions performed by a trust protector or any similar adviser.

“(B) OTHER DETERMINATIONS.—For purposes of this section—

“(i) CONSTRUCTIVE OWNERSHIP.—If a beneficiary of a trust is a corporation, partnership, trust, or estate, the shareholders, partners, or beneficiaries shall be deemed to be the trust beneficiaries for purposes of this section.

“(ii) TAXPAYER RETURN POSITION.—A taxpayer shall clearly indicate on its income tax return—

“(I) the methodology used to determine that taxpayers' trust interest under this section, and

“(II) if the taxpayer knows (or has reason to know) that any other beneficiary of such trust is using a different methodology to determine such beneficiary's trust interest under this section.

“(g) TERMINATION OF DEFERRALS, ETC.—In the case of any covered expatriate, notwithstanding any other provision of this title—

“(1) any period during which recognition of income or gain is deferred shall terminate on the day before the expatriation date, and

“(2) any extension of time for payment of tax shall cease to apply on the day before the expatriation date and the unpaid portion of such tax shall be due and payable at the time and in the manner prescribed by the Secretary.

“(h) IMPOSITION OF TENTATIVE TAX.—

“(1) IN GENERAL.—If an individual is required to include any amount in gross income under subsection (a) for any taxable year, there is hereby imposed, immediately before the expatriation date, a tax in an amount equal to the amount of tax which would be imposed if the taxable year were a short taxable year ending on the expatriation date.

“(2) DUE DATE.—The due date for any tax imposed by paragraph (1) shall be the 90th day after the expatriation date.

“(3) TREATMENT OF TAX.—Any tax paid under paragraph (1) shall be treated as a payment of the tax imposed by this chapter for the taxable year to which subsection (a) applies.

“(4) DEFERRAL OF TAX.—The provisions of subsection (b) shall apply to the tax imposed by this subsection to the extent attributable to gain includible in gross income by reason of this section.

“(i) SPECIAL LIENS FOR DEFERRED TAX AMOUNTS.—

“(1) IMPOSITION OF LIEN.—

“(A) IN GENERAL.—If a covered expatriate makes an election under subsection (a)(4) or (b) which results in the deferral of any tax imposed by reason of subsection (a), the deferred amount (including any interest, addi-

tional amount, addition to tax, assessable penalty, and costs attributable to the deferred amount) shall be a lien in favor of the United States on all property of the expatriate located in the United States (without regard to whether this section applies to the property).

“(B) DEFERRED AMOUNT.—For purposes of this subsection, the deferred amount is the amount of the increase in the covered expatriate's income tax which, but for the election under subsection (a)(4) or (b), would have occurred by reason of this section for the taxable year including the expatriation date.

“(2) PERIOD OF LIEN.—The lien imposed by this subsection shall arise on the expatriation date and continue until—

“(A) the liability for tax by reason of this section is satisfied or has become unenforceable by reason of lapse of time, or

“(B) it is established to the satisfaction of the Secretary that no further tax liability may arise by reason of this section.

“(3) CERTAIN RULES APPLY.—The rules set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this subsection as if it were a lien imposed by section 6324A.

“(j) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.”

“(b) INCLUSION IN INCOME OF GIFTS AND BEQUESTS RECEIVED BY UNITED STATES CITIZENS AND RESIDENTS FROM EXPATRIATES.—Section 102 (relating to gifts, etc. not included in gross income) is amended by adding at the end the following new subsection:

“(d) GIFTS AND INHERITANCES FROM COVERED EXPATRIATES.—

“(1) IN GENERAL.—Subsection (a) shall not exclude from gross income the value of any property acquired by gift, bequest, devise, or inheritance from a covered expatriate after the expatriation date. For purposes of this subsection, any term used in this subsection which is also used in section 877A shall have the same meaning as when used in section 877A.

“(2) EXCEPTIONS FOR TRANSFERS OTHERWISE SUBJECT TO ESTATE OR GIFT TAX.—Paragraph (1) shall not apply to any property if either—

“(A) the gift, bequest, devise, or inheritance is—

“(i) shown on a timely filed return of tax imposed by chapter 12 as a taxable gift by the covered expatriate, or

“(ii) included in the gross estate of the covered expatriate for purposes of chapter 11 and shown on a timely filed return of tax imposed by chapter 11 of the estate of the covered expatriate, or

“(B) no such return was timely filed but no such return would have been required to be filed even if the covered expatriate were a citizen or long-term resident of the United States.”

“(c) DEFINITION OF TERMINATION OF UNITED STATES CITIZENSHIP.—Section 7701(a) is amended by adding at the end the following new paragraph:

“(48) TERMINATION OF UNITED STATES CITIZENSHIP.—

“(A) IN GENERAL.—An individual shall not cease to be treated as a United States citizen before the date on which the individual's citizenship is treated as relinquished under section 877A(e)(3).

“(B) DUAL CITIZENS.—Under regulations prescribed by the Secretary, subparagraph (A) shall not apply to an individual who became at birth a citizen of the United States and a citizen of another country.”

“(d) INELIGIBILITY FOR VISA OR ADMISSION TO UNITED STATES.—

“(1) IN GENERAL.—Section 212(a)(10)(E) of the Immigration and Nationality

Act (8 U.S.C. 1182(a)(10)(E)) is amended to read as follows:

“(E) FORMER CITIZENS NOT IN COMPLIANCE WITH EXPATRIATION REVENUE PROVISIONS.—Any alien who is a former citizen of the United States who relinquishes United States citizenship (within the meaning of section 877A(e)(3) of the Internal Revenue Code of 1986) and who is not in compliance with section 877A of such Code (relating to expatriation).”

(2) AVAILABILITY OF INFORMATION.—

(A) IN GENERAL.—Section 6103(I) (relating to disclosure of returns and return information for purposes other than tax administration) is amended by adding at the end the following new paragraph:

“(19) DISCLOSURE TO DENY VISA OR ADMIS- SION TO CERTAIN EXPATRIATES.—Upon written request of the Attorney General or the Attorney General’s delegate, the Secretary shall disclose whether an individual is in compliance with section 877A (and if not in compliance, any items of noncompliance) to officers and employees of the Federal agency responsible for administering section 212(a)(1)(E) of the Immigration and Nationality Act solely for the purpose of, and to the extent necessary in, administering such section 212(a)(10)(E).”

(B) SAFEGUARDS.—

(i) TECHNICAL AMENDMENTS.—Paragraph (4) of section 6103(p) of the Internal Revenue Code of 1986, as amended by section 202(b)(2)(B) of the Trade Act of 2002 (Public Law 107-210; 116 Stat. 961), is amended by striking “or (17)” after “any other person described in subsection (1)(16)” each place it appears and inserting “or (18)”.

(ii) CONFORMING AMENDMENTS.—Section 6103(p)(4) (relating to safeguards), as amended by clause (i), is amended by striking “or (18)” after “any other person described in subsection (1)(16)” each place it appears and inserting “(18), or (19)”.

(3) EFFECTIVE DATES.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to individuals who relinquish United States citizenship on or after the date of the enactment of this Act.

(B) TECHNICAL AMENDMENTS.—The amendments made by paragraph (2)(B)(i) shall take effect as if included in the amendments made by section 202(b)(2)(B) of the Trade Act of 2002 (Public Law 107-210; 116 Stat. 961).

(c) CONFORMING AMENDMENTS.—

(1) Section 877 is amended by adding at the end the following new subsection:

“(g) APPLICATION.—This section shall not apply to an expatriate (as defined in section 877A(e)) whose expatriation date (as so defined) occurs on or after February 5, 2003.”

(2) Section 2107 is amended by adding at the end the following new subsection:

“(f) APPLICATION.—This section shall not apply to any expatriate subject to section 877A.”

(3) Section 2501(a)(3) is amended by adding at the end the following new subparagraph:

“(F) APPLICATION.—This paragraph shall not apply to any expatriate subject to section 877A.”

(4)(A) Paragraph (1) of section 6039G(d) is amended by inserting “or 877A” after “section 877”.

(B) The second sentence of section 6039G(e) is amended by inserting “or who relinquishes United States citizenship (within the meaning of section 877A(e)(3))” and “877(a)”. ”

(C) Section 6039G(f) is amended by inserting “or 877A(e)(2)(B)” after “877(e)(1)”.

(f) CLERICAL AMENDMENT.—The table of sections for subpart A of part II of subchapter N of chapter 1 is amended by inserting after the item relating to section 877 the following new item:

“Sec. 877A. Tax responsibilities of expatriation.”

(g) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in this subsection, the amendments made by this section shall apply to expatriates (within the meaning of section 877A(e) of the Internal Revenue Code of 1986, as added by this section) whose expatriation date (as so defined) occurs on or after February 5, 2003.

(2) GIFTS AND BEQUESTS.—Section 102(d) of the Internal Revenue Code of 1986 (as added by subsection (b)) shall apply to gifts and bequests received on or after February 5, 2003, from an individual or the estate of an individual whose expatriation date (as so defined) occurs after such date.

(3) DUE DATE FOR TENTATIVE TAX.—The due date under section 877A(h)(2) of the Internal Revenue Code of 1986, as added by this section, shall in no event occur before the 90th day after the date of the enactment of the Act.

## AUTHORITY FOR COMMITTEES TO MEET

### COMMITTEE ON ARMED SERVICES

Mr. WARNER. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on Thursday, March 27, 2003, at 10 a.m., in open and possibly closed session to receive testimony on the future of The North Atlantic Treaty Organization, (NATO).

### Witnesses

Honorable Marc I. Grossman, Under Secretary of State for Political Affairs; Honorable Douglas J. Feith, Under Secretary of Defense for Policy.

The PRESIDING OFFICER. Without objection, it is so ordered.

### COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mr. WARNER. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation, Subcommittee on Science, Technology, and Space, be authorized to meet on Thursday, March 27, 2003, at 9:30 a.m., in SR-253, for a hearing on Cloning: A Risk to Women?

The PRESIDING OFFICER. Without objection, it is so ordered.

### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. WARNER. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on Thursday, March 27 at 9:30 a.m. to receive testimony on various electricity proposals including, but not limited to, S. 475, the Electric Transmission and Reliability Enhancement Act of 2003.

The PRESIDING OFFICER. Without objection, it is so ordered.

### COMMITTEE ON FOREIGN RELATIONS

Mr. WARNER. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Thursday, March 27, 2003 at 2:30 p.m. to hold a hearing on NATO Enlargement: Qualifications and Contributions.

### Witnesses

Panel 1: Ms. Heather A. Conley, Deputy Assistant Secretary of State European & Eurasian Affairs, Department of State, Washington, DC; Ms. Janet L. Bogue, Deputy Assistant Secretary of State European & Eurasian Affairs, Department of State, Washington, DC; Mr. Ian Brzezinski, Deputy Assistant Secretary European & NATO Affairs, Department of Defense, Washington, DC; and Mr. Robert A. Bradtke, Deputy Assistant Secretary European & Eurasian Affairs, Department of State, Washington, DC.

The PRESIDING OFFICER. Without objections, it is so ordered.

### COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. WARNER. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet for a hearing on AIDS Crisis in Africa: Health Care Transmission during the session of the Senate on Thursday, March 27, 2003, at 10:00 a.m. in SD-430.

The PRESIDING OFFICER. Without objection, it is so ordered.

### COMMITTEE ON THE JUDICIARY

Mr. WARNER. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet to conduct a markup on Thursday, March 27, 2003, at 9:30 a.m. in Dirksen Room 226.

I. Nominations: Priscilla Richmond Owen to be U.S. Circuit Judge for the Fifth Circuit; Mary Ellen Coster Williams to be Judge for the Court of Federal Claims; Victor J. Wolski to be Judge for the Court of Federal Claims; Ricardo H. Hinojosa to be U.S. Sentencing Commissioner; Michael E. Horowitz to be U.S. Sentencing Commissioner; McGregor Scott to be U.S. Attorney for the Eastern District of California.

II. Bills: S. 274 Class Action Fairness Act of 2003.

II. Committee Business: Discussion of Rule IV.

The PRESIDING OFFICER. Without objection, it is so ordered.

### COMMITTEE ON THE JUDICIARY

Mr. WARNER. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet to conduct a hearing on “Judicial Nominations” on Thursday, March 27, 2003, at 2:00 p.m. in Dirksen Room 226.

Panel I: The Honorable PAUL SARBANES, United States Senator [D-MD]; The Honorable BARBARA MIKULSKI, United States Senator [D-MD]; The Honorable JEFF BINGAMAN, United States Senator [D-NM]; The Honorable JOHN BREAUX, United States Senator [D-LA]; The Honorable MARY LANDRIEU, United States Senator [D-LA]; The Honorable KAY BAILEY HUTCHISON, United States Senator [R-TX]; The Honorable JOHN CORNYN, United States Senator [R-TX]; The Honorable BLANCHE LINCOLN, United States Senator [D-AR]; The Honorable

MARK PRYOR, United States Senator [D-AR]; The Honorable GEORGE ALLEN, United States Senator [R-VA]; The Honorable BILLY TAUZIN, United States Representative [R-LA-3rd District].

Panel II: Edward C. Prado to be United States Circuit Judge for the Fifth Circuit.

Panel III: Richard D. Bennett to be United States District Judge for the District of Maryland; Dee D. Drell to be United States District Judge for the Western District of Louisiana; J. Leon Holmes to be United States District Court Judge for the Eastern District of Arkansas; Susan G. Braden to be Judge for the Court of Federal Claims; Charles F. Lettow to be Judge for the Court of Federal Claims.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### SUBCOMMITTEE ON PERSONNEL

Mr. WARNER. Mr. President, I ask unanimous consent that the Subcommittee on Personnel of the Committee on Armed Services be authorized to meet during the session of the Senate on Thursday, March 27, 2003, at 2:30 p.m., in open session to receive testimony on compensation for disabled military retirees, in review of the Defense authorization request for fiscal year 2004.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### SUBCOMMITTEE ON STRATEGIC FORCES

Mr. WARNER. Mr. President, I ask unanimous consent that the Subcommittee on Strategic Forces of the Committee on Armed Services be authorized to meet during the session of the Senate on Thursday, March 27, 2003, at 2:30 p.m., in closed session to receive testimony on intelligence support to warfighters, in review of the Defense authorization request for fiscal year 2004.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PRIVILEGE OF THE FLOOR

Mr. BAUCUS. Mr. President, I ask unanimous consent that Mark Kirbabas, Tyler Garrett, and Shawn White of my staff be granted the privilege of the floor for the consideration of H.R. 1307.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### VETERANS' MEMORIAL PRESERVATION AND RECOGNITION ACT OF 2003

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 44, S. 330.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 330) to further the protection and recognition of veterans' memorials, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. LEAHY. Mr. President, I am proud to be a cosponsor of this measure and commend Senator CAMPBELL for his leadership on this matter. This is a measure the Senate passed last year as S. 1644. The Senate's action in May, 2002, unfortunately met with resistance in the House of Representatives and our bill was not enacted into law last year as it should have been.

Senator CAMPBELL correctly proceeded to reintroduce the bill as S. 330, earlier this year. The bill provides for two things: highway signs to guide visitors to veterans cemeteries and a criminal provision for the willful destruction of memorials and cemeteries for our Armed Forces veterans.

I have urged all Senators, Republicans and Democrats, to support this modest legislative effort to help honor our Armed Forces veterans. In addition, of course, I will continue to support efforts to improve medical services, veterans hospitals, and other benefits for the women and men who risk and have risked their lives and livelihoods to protect all of us.

I asked the chairman of the Judiciary Committee to include this matter on the agenda for Judiciary Committee action last week. I thank him for accommodating our request and am happy that this bill was reported unanimously by the Judiciary Committee to the full Senate. I am confident that the Senate will again pass it. I trust that this year the House of Representatives will act favorably on this good legislation to honor our veterans.

Mr. FRIST. Mr. President, I ask unanimous consent that the bill be read a third time, and passed, the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (S. 330) was read the third time and passed, as follows:

S. 330

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Veterans' Memorial Preservation and Recognition Act of 2003".

#### SEC. 2. CRIMINAL PENALTIES FOR DESTRUCTION OF VETERANS' MEMORIALS.

(a) IN GENERAL.—Chapter 65 of title 18, United States Code, is amended by adding at the end the following:

##### "§ 1369. Destruction of veterans' memorials

"(a) Whoever, in a circumstance described in subsection (b), willfully injures or destroys, or attempts to injure or destroy, any structure, plaque, statue, or other monument on public property commemorating the service of any person or persons in the armed forces of the United States shall be fined under this title, imprisoned not more than 10 years, or both.

"(b) A circumstance described in this subsection is that—

"(1) in committing the offense described in subsection (a), the defendant travels or causes another to travel in interstate or foreign commerce, or uses the mail or an in-

strumentality of interstate or foreign commerce; or

"(2) the structure, plaque, statue, or other monument described in subsection (a) is located on property owned by, or under the jurisdiction of, the Federal Government."

(b) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 65 of title 18, United States Code, is amended by adding at the end the following:

"1369. Destruction of veterans' memorials."

#### SEC. 3. HIGHWAY SIGNS RELATING TO VETERANS CEMETERIES.

(a) IN GENERAL.—Notwithstanding the terms of any agreement entered into by the Secretary of Transportation and a State under section 109(d) or 402(a) of title 23, United States Code, a veterans cemetery shall be treated as a site for which a supplemental guide sign may be placed on any Federal-aid highway.

(b) APPLICABILITY.—Subsection (a) shall apply to an agreement entered into before, on, or after the date of the enactment of this Act.

#### EXECUTIVE SESSION

#### EXECUTIVE CALENDAR

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate immediately proceed to executive session to consider Calendar No. 85, on today's Executive Calendar; I further ask unanimous consent that the nomination be confirmed, the motion to reconsider be laid upon the table, the President be immediately notified of the Senate's action, and the Senate then return to legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

The nomination considered and confirmed is as follows:

#### DEPARTMENT OF AGRICULTURE

Vernon Bernard Parker, of Arizona, to be an Assistant Secretary of Agriculture.

#### LEGISLATIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will now return to legislative session.

#### UNANIMOUS CONSENT AGREEMENTS—EXECUTIVE CALENDAR

Mr. FRIST. Mr. President, as in executive session, I ask unanimous consent that at 6 o'clock on Monday, March 31, the Senate proceed to executive session for the consideration of Calendar No. 77, the nomination of Theresa Springmann, to be U.S. District Judge for the Northern District of Indiana; further, I ask that the Senate then proceed to a vote on the confirmation of the nomination; that after the vote, the President be immediately notified of the Senate's action and the Senate then resume legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. Mr. President, as in executive session, I ask unanimous consent that at 9:30 a.m., on Tuesday, April 1, the Senate proceed to executive session for the consideration of Calendar No.

55, the nomination of Timothy Tymkovich, to be U.S. Circuit Judge for the Tenth Circuit; I further ask consent that there be 6 hours for debate, equally divided in the usual form, and that following the use or yielding back of that time, the Senate proceed to a vote on the confirmation of the nomination, with no further intervening action or debate; I finally ask consent that following the vote the President be immediately notified of the Senate's action and the Senate then resume legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### ORDERS FOR MONDAY, MARCH 31, 2003

Mr. FRIST. Mr. President, I ask unanimous consent that when the Senate completes its business today, it stand in adjournment until 3 p.m., Monday, March 31; I further ask consent that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved for their use later in the day, and there then be a period of morning business until 6 p.m., with the time equally divided between the two leaders or their designees, and statements limited to 10 minutes each.

I further ask consent that the first hour be equally divided between Senators Hutchison and Lincoln or their designees.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PROGRAM

Mr. FRIST. For the information of all Senators, the Senate will reconvene Monday, at 3 p.m. This will allow Members to attend services for our departed colleague, Senator Daniel Patrick Moynihan. When the Senate convenes, the first hour of the morning business period will be devoted to statements regarding our men and women in the Armed Forces who are engaged in conflict in Iraq. Following those statements of support, there will be additional time for Senators to give further tributes to Senator Daniel Patrick Moynihan.

Under a previous order, the next vote will occur at 6 p.m., on Monday, on a district court judge. And under the order, on Tuesday morning, the Senate will consider the Tymkovich nomination to be a U.S. Circuit Judge for the Tenth Circuit. The vote on that nomination will occur at some time on Tuesday, upon the use or yielding back of the 6 hours of debate.

Next week, the Senate may also consider any other legislative or executive items that can be cleared for action, including executive nominations that have been reported and are on the calendar, other measures supporting our troops, FISA—that is, the Foreign Intelligence Surveillance Act—the CARE Act, and the supplemental appropriations.

I look forward to another productive week. And I wish everyone a safe and restful weekend.

ADJOURNMENT UNTIL MONDAY,  
MARCH 31, 2003, AT 3 P.M.

Mr. FRIST. If there is no further business to come before the Senate, I ask unanimous consent that the Senate stand in adjournment under the previous order.

There being no objection, the Senate, at 6:46 p.m., adjourned until Monday, March 31, 2003, at 3 p.m.

#### NOMINATIONS

Executive nominations received by the Senate March 27, 2003:

##### DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHARLES W. GRIM, OF OKLAHOMA, TO BE DIRECTOR OF THE INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOR A TERM OF FOUR YEARS, VICE MICHAEL H. TRUJILLO.

##### THE JUDICIARY

JOHN A. WOODCOCK, JR., OF MAINE, TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF MAINE, VICE GENE CARTER, RETIRED.

MARK R. KRAVITZ, OF CONNECTICUT, TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF CONNECTICUT, VICE ALFRED V. COVELLO, RETIRED.

L. SCOTT COOGLER, OF ALABAMA, TO BE UNITED STATES DISTRICT JUDGE FOR THE NORTHERN DISTRICT OF ALABAMA, VICE H. DEAN BUTTRAM, JR., RESIGNED.

#### CONFIRMATIONS

Executive nominations confirmed by the Senate March 27, 2003:

##### DEPARTMENT OF AGRICULTURE

VERNON BERNARD PARKER, OF ARIZONA, TO BE AN ASSISTANT SECRETARY OF AGRICULTURE.

THE ABOVE NOMINATION WAS APPROVED SUBJECT TO THE NOMINEE'S COMMITMENT TO RESPOND TO REQUESTS TO APPEAR AND TESTIFY BEFORE ANY DULY CONSTITUTED COMMITTEE OF THE SENATE.

##### THE JUDICIARY

JAMES V. SELNA, OF CALIFORNIA, TO BE UNITED STATES DISTRICT JUDGE FOR THE CENTRAL DISTRICT OF CALIFORNIA.

PHILIP P. SIMON, OF INDIANA, TO BE UNITED STATES DISTRICT JUDGE FOR THE NORTHERN DISTRICT OF INDIANA.