

So when you hear a politician or an editor or a commentator declare that "Reagan ran up the Federal debt" or that "Bush ran it up," bear in mind that the Founding Fathers, two centuries before the Reagan and Bush presidencies, made it very clear that it is the constitutional duty of Congress—a duty Congress cannot escape—to control Federal spending—which they have not for the past 50 years.

The fiscal irresponsibility of Congress has created a Federal debt which stood at \$4,904,368,578,709.58 as of the close of business Tuesday, June 6. This outrageous debt, which will be passed on to our children and grandchildren, averages out to \$18,617.07 on a per capita basis.

PROCLAMATION FOR VIRGIL "SKIP" BOWER OF KANSAS CITY

Mr. ASHCROFT. Mr. President, as the new Republican Congress attempts to put government back into the hands of the people and bring back a sense of independence rather than dependence for so many citizens, it is important to recognize those individuals who have done their part at the community level, the very core of our society, to promote responsibility in others. I am proud to recognize a Missourian from Kansas City, Mr. Virgil Bower, known to most as "Skip," who has devoted his life to influencing others and serving as a community activist, volunteer, and role model in Missouri for over 60 years.

Mr. Bower began his volunteer service in 1934 as Scoutmaster to Boy Scout Troop 122, and continues to serve to this day. He has been in the banking business in North Kansas City since 1948, serving as a public relations representative. Throughout his career he has remained active in civic organizations. He has been publicly recognized as an outstanding citizen and community leader, having even been called a legend in the North Kansas City area.

Mr. Bower is a man of dignity and humility who has worked hard. Shortly after he graduated from high school, Mr. Bower got a job washing dishes in a cafeteria in downtown Kansas City. He saved enough money to attend college and graduated from William Jewell in 1933. He began his career as a school teacher and found gratification in influencing and motivating young people to strive for excellence. He later became the principal of McElroy Dagg Elementary School, only to have his tenure cut short by the bombing of Pearl Harbor. Like so many young men, Mr. Bower answered the call of his country and served in World War II as an officer in the Navy.

Skip Bower has influenced many young people throughout the years, and many have followed in his footsteps, becoming community volunteers and serving in World War II, Korea, and Vietnam.

Recently, I received a letter from a man from Kansas City whose father

died when he was very young. He was fortunate enough to join Boy Scout Troop 122 under Mr. Bower, who proved to be a source of guidance and influence. The young man grew up to be a successful citizen who attributes his sense of civic duty and leadership to Skip Bower. But that is just one example of how Skip Bower influenced a life and saw a young person grow into a responsible, productive citizen. There have been many more.

For over 60 years Mr. Bower has quietly continued to touch the lives of students, Scouts, and North Kansas City citizens who know him from his banking job, the Kiwanis Club, or various other community activities. His accomplishments have not gone unrecognized. He was recently selected by Newschannel 4 as one of Kansas City's Symbols of Caregiving, an award reserved for 11 outstanding citizens who provide an example of hope and service for everyone. The Kansas City Northland Regional Chamber of Commerce sponsors the Virgil Bower Award for Community Service, named in his honor.

Now in retirement at the age of 87, Mr. Bower continues to work half days greeting customers at Boatman's Bank in Kansas City. He takes pride in his work, and knows most of the customers who come through the door, as well as most people in North Kansas City. His wife of 50 years died over 10 years ago, but her portrait sits in his living room as a reminder of the life they shared. The words "loyal, committed, and dedicated" are commonly used to describe Skip Bower. He deserves our praise and recognition for the outstanding contributions he has made to Kansas City and America. Mr. Bower will leave a legacy of morality, responsibility, service, and leadership.

TRIBUTE TO JERRY JORY

Mr. REID. Mr. President, in the mid-1960's, when I first decided to seek political office, I ran for a seat on the hospital board of trustees for Southern Nevada Memorial Hospital. This was not considered a political plum, nor did the race engender much public attention. For me, however, it was incredibly significant, as most firsts are.

I mention this because during that campaign, I met a man who, without motive or want, came to me offering support and assistance in my campaign. He owned a pawn shop in downtown Las Vegas, heard I needed help, and offered it. Since then, I have been the lucky beneficiary of Jerry Jory's support as a friend, as an advisor, and as an ally. And he has never asked for anything in return—because that's the kind of guy he is.

On Friday, June 16, Jerry will be honored by the many friends he has made at a special tribute sponsored by the Las Vegas Police Protective Association. I can say, without hesitation, that there is no one more deserving of

this attention than my friend, Jerry Jory.

Jerry is perhaps most well known for his service to his country as a member of the U.S. Navy and as a captain in the Naval Reserve. During the Korean war, he served on the U.S.S. *Bremerton* as a cryptographer breaking Korean and Russian codes. As an active reservist in the Vietnam war, Jerry served in the Pentagon in the sensitive and highly classified position in charge of the staffing of troops and officers. Since then, Jerry has continued to serve our country in the reserves, and he is held in high esteem by his peers and his subordinates because of his thoughtful and even-tempered approach to whatever task is assigned.

Since my election to the Congress in 1982 and the Senate in 1986, Jerry has been my military adviser, and I have relied on his opinion and counsel. He has also served as the chairman of my Academy selection committee. As a result of his efforts, that committee has developed the strongest selection outreach program in the country and Nevada has sent stellar candidates to our military academies.

Jerry is the finest example of a patriot that I know—a man who serves with an unassuming yet passionate and dignified love for his country.

Jerry Jory earned a degree in education and was prepared to enter the teaching profession. However, after returning from Korea, he received an offer to become partners in a pawn shop in Las Vegas. For 40 years, Jerry has operated the Hock Shop, and for those 40 years, he has been a compassionate, determined, and persistent leader in our business community. He has earned a reputation for his sincere concern for his fellow human beings, and there is no one who, needing his help, is ever refused.

In addition to all of his work for his community and his country, Jerry has also been a devoted family man. Together with his wife June, they have raised ten wonderful children—Teri, Toni, Jerry, Jason, Shannon, April, Kit, Sean, Kelly, and Gary. I personally don't know how Jerry has found the time for all that he does; but he must be doing something right—everyone who knows him can tell by the smile on his face.

Jerry has faced many battles in his life, but today he may be facing his toughest. He has recently been diagnosed with cancer, and he will confront this illness with the same determination that he has shown his entire life. And I know there will be hundreds of friends standing beside him to help.

I am proud to be Jerry's friend, and I wish him the very best as he is honored by the community that is his home.

BILLIONAIRES' TAX LOOPHOLE

Mr. KENNEDY. Mr. President, the Joint Committee on Taxation has now completed its long awaited study on the billionaires' tax loophole, and their

report is a blatant attempt to save the loophole, rather than close it.

On April 6, the Senate voted 96 to 4 to close this unjustified tax loophole for billionaires who renounce their American citizenship in order to avoid taxes on the wealth they have accumulated as Americans.

As we all know, the Senate Finance Committee had tried to close the loophole as part of its action to restore the health care deduction for small businesses.

The Finance Committee bill closed the billionaires' loophole, despite the fact that the revenue gained was not needed to pay for the health care deduction in the bill. In fact, the Finance Committee recommended that the revenues be used for deficit reduction.

This is exactly the type of action necessary if we are serious about achieving a balanced budget.

According to the revenue estimates at the time, closing the loophole would raise \$3.6 billion over the next 10 years. Clearly, substantial revenues are at stake.

Too often, we close tax loopholes only when we need to raise revenues to offset tax cuts. In this case, the Finance Committee closed this flagrant loophole as soon as it was brought to the Committee's attention and rightly so, because this loophole should be closed as soon as possible.

The Senate bill did so, and all of us thought the issue was settled.

Yet, when the legislation came back to us from the Senate-House conference, the loophole had reappeared, and this important tax reform had disappeared. This outrageous tax break for a few dozen or so of the wealthiest individuals in the country would remain open.

The provision was dropped in conference because it was felt that technical issues needed to be addressed before Congress took action on the issue.

But in the April 6 vote, the Senate went solidly on record to close the loophole as quickly as possible, and to make the effective date of such legislation February 6, 1995.

This all happened, of course, at the same time our Republican colleagues in Congress have been proposing deep cuts in Medicare and education in order to pay for their new tax breaks for the rich.

Now, the report of the Joint Tax Committee suggests that the real purpose of the delay was to try to find a way to save as much of the loophole as possible.

I have several major concerns about the report.

First, the report now indicates that the revenue gain from closing the loophole may be only about half the amount estimated earlier—\$1.9 billion, instead of \$3.6 billion. The amount is still significant, but far less than was expected.

Second, the report suggests that it may be preferable simply to tinker with the existing law and improve IRS

enforcement procedures, instead of enacting a new reform to close the loophole, as President Clinton has proposed.

But the IRS has attempted to enforce the current law, and it has been found to be fatally flawed. To tinker with the current law is a thin-veiled pretext to save the current loophole.

The IRS has been able to identify only a handful of cases in which any tax was collected under the defective current law. And the total tax collected is less than \$500,000.

At the same time, we have tax lawyers quoted as saying: "I talk to a new client interested in expatriating every week."

Third, the report allows an unacceptable window of opportunity to avoid the tax. Under this proposal, wealthy tax-evaders can still qualify for the loophole by simply having begun, not completed, the process of renouncing their citizenship by the February 6 date.

When we debated this issue 2 months ago, there were suggestions that the effective date should be postponed to accommodate certain individuals in their tax avoidance schemes.

In my view, we should close the loophole tight, not gerrymander the effective date to let some well-connected billionaires squeeze through.

At a time when Republicans in Congress are cutting Medicare, education, and other essential programs in order to pay for tax cuts for the rich, they are also maneuvering to salvage this unjustified loophole for the super wealthy.

I say, this loophole should be closed now, and it should be closed tight—no ifs, and, or buts. I intend to do all I can to see that it is.

COMPREHENSIVE TERRORISM PREVENTION ACT

The PRESIDING OFFICER. Under the previous order, the hour of 9:45 having arrived and passed, the Senate will now resume consideration of S. 735, which the clerk will report.

The legislative clerk read as follows:

A bill (S. 735) to prevent and punish acts of terrorism, and for other purposes.

The Senate resumed consideration of the bill.

Pending:

Hatch-Dole amendment No. 1199, in the nature of a substitute.

Mr. SPECTER. Mr. President, the time has arrived for consideration of the pending bill on terrorism. The issues which are going to be taken up this morning involve habeas corpus reform. In the absence of any other Senator on the floor who desires to speak or offer an amendment, I will address the subject in a general way.

Mr. President, the Specter-Hatch habeas corpus reform bill, S. 623, is a very important piece of legislation. The provisions of that bill will be taken up now as part of the pending

antiterrorism bill. This bill is an appropriate place to take up habeas corpus reform, because the acts of terrorism in the atrocious bombing of the Federal building in Oklahoma City would carry with it the death penalty, and habeas corpus reform is very important in order to make the death penalty an effective deterrent.

In order to have an effective deterrent, the penalty has to be certain and the penalty has to be swift. We have seen in the course of the appeals taken on cases from death row that they last sometimes as long as 20 years. Habeas corpus proceedings arising from Federal convictions are handled slightly differently than those arising out of State convictions, because in State proceedings, after the highest State court affirms the death penalty on direct review, there may then be additional State-court review called collateral review on State habeas corpus before review on Federal habeas corpus. Despite this slight difference, this is the time to move ahead with legislation to reform habeas corpus in all cases.

This is a subject that I have been working on for many years, since my days as an assistant district attorney in Philadelphia and later as district attorney of Philadelphia. Since coming to the Senate in 1981, I have introduced many bills directed at improving the administration of criminal justice, like the armed career criminal bill, which was enacted in 1984, and other legislation which has dealt with expanding the prison system, improving the chances of realistic rehabilitation, and strengthening deterrent value of the criminal law. The subject of habeas corpus reform falls into the latter category.

I have addressed habeas corpus reform on many occasions over the years and succeeded in 1990 in having the Senate pass an amendment to the 1990 crime bill on habeas corpus reform to try to reduce the long appellate time. Notwithstanding its passage by the Senate in 1990, the provision was not passed by the House of Representatives and was dropped from the conference report. I continued to introduce legislation on habeas corpus reform in 1991, 1993, and again in 1995. This year, after very extended negotiations with the distinguished Senator from Utah, the chairman of the Judiciary Committee, we came to an agreement on legislation which captioned the Specter-Hatch habeas corpus reform bill, S. 623, the provisions of which are now pending as part of this antiterrorism bill.

Preliminarily, Mr. President, I think it important to note the controversy over whether the death penalty is, in fact, a deterrent against violent crime.

It is my view that it is a deterrent, and I base that judgment on my own experience in prosecuting criminal cases, prosecuting personally murder cases, and running the district attorney's office in Philadelphia which had some 500 homicides a year at the time.