

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

The amendment is as follows:

At the appropriate place, insert the following new section:

SEC. . SENSE OF THE SENATE REGARDING REVENUE ASSUMPTIONS.

(a) FINDINGS.—The Congress finds the following:

(1) Corporations and individuals have clear responsibility to adhere to environmental laws. When they do not, and environmental damage results, the federal and state governments may impose fines and penalties, and assess polluters for the cost of remediation.

(2) Assessment of these costs is important in the enforcement process. They appropriately penalize wrongdoing. They discourage future environmental damage. They ensure that taxpayers do not bear the financial brunt of cleaning up after damages done by polluters.

(3) In the case of the Exxon Valdez oil spill disaster in Prince William Sound, Alaska, for example, the corporate settlement with the federal government totaled \$900 million.

(4) The tax code, however, currently allows polluters to fully deduct all expenses, including penalties and fines associated with these settlements. In the case of the Exxon Valdez disaster, deductibility on that settlement at the current corporate tax rate will result in \$300 million in losses to federal tax collections . . . losses which will have to be made up through increased collections from taxation of average American families.

(5) Additionally, these losses also will make it more difficult to move aggressively and successfully toward a balanced federal budget.

(b) SENSE OF THE SENATE.—It is the sense of the Senate that—assumptions in this resolution assume that revenues will be increased by a minimum of \$100 million per year through legislation that will not allow deductions for fines, penalties and damages arising from a failure to comply with federal or state environmental or health protection laws.

Mr. WYDEN. Mr. President, this amendment which I offer tonight with Senator KERRY of Massachusetts would put the U.S. Senate on record as saying that it is time to end tax writeoffs under our Tax Code for polluters.

We know our country wants the Senate to get serious about balancing the budget. I know this has been a slow moving exercise in the past. They want a serious sprint to balancing the budget. I believe it is possible to make real progress in balancing the budget. I said in my campaign that I believe you can balance the budget, just the way Oregon families have to balance their budget.

Under the proposal that I offer tonight, if it had been law over the last 6 years, about \$500 million would have gone to reducing the deficit simply by ending tax writeoffs for those who pollute in our country.

What happens today, even though we want a polluter-pay philosophy with respect to environmental protection, what we do is under the tax law provide a Macy's basement discount for those who actually have to pay penalties.

So what I am proposing tonight with Senator KERRY of Massachusetts, is basic tax fairness. Under our amendment, no longer would average working

families pay more on their taxes just because the polluter has received a writeoff on their tax return. What we propose is to put the Senate on record that all revenues collected, when you have the kind of current tax treatment for these penalties, would go back to the Treasury. It would not go into the pockets of the polluter.

Let me talk, for a moment, about the way it works today under our tax laws. If you have a polluter who violates the Safe Drinking Water Act, a statute that assures that the water our kids drink is safe, they then have to pay a penalty. But under the Federal tax laws, they get a tax break for that penalty that they would be paying.

The Clean Air Act assures that the air our families breathe is pure. But if a polluter violates it and pays a penalty, they get another tax break when they violate that important environmental law.

The Resource Conservation and Recovery Act protects our communities against hazardous waste. When a polluter violates that statute, they have to pay a penalty under the law, but they get a tax break under the Tax Code when they do so.

The CERCLA Act is the one designed to clean up our Nation's Superfund sites, some of the most hazardous and dangerous waste in our country. When a polluter violates those laws, they pay penalties, and, again, get tax writeoffs.

The Oil Pollution Act is a particularly important example of why this change Senator KERRY and I propose tonight is needed. The Oil Pollution Act seeks to guard against devastating oil spills like the *Exxon Valdez*. In the case of the *Exxon Valdez* disaster in Prince William Sound, the polluter agreed to a settlement of approximately \$900 million. The defendant in that case took an immediate \$150 million tax deduction. Over the course of that 10-year payout on that particular settlement, you have a polluter that is going to be able to write off nearly \$300 million of the total cost.

Now, some are going to argue that it makes sense to provide a tax deduction as an incentive for polluters to somehow settle these damage suits. I argue that the knowledge that these polluters are going to pay the full freight of their damage is a lot more than incentive for them to comply with the environmental laws and get serious about cleanup. I do not think it provides any real incentive if you allow people to write off on their taxes when they violate the environmental laws and have to pay penalties. I think it erodes the fairness of the Tax Code when you provide almost unlimited deductibility arrangements for the polluters, where they get a discount of everything they pay up to 34 percent.

Now, the fact is, Mr. President, that all of the major environmental organizations are in support of this particular amendment. They have said this is one of their priorities with respect to the environment and this budget resolution.

Every Member of this body who cares about tax fairness ought to support this amendment. I do not see how a Member can go and stand up at a community meeting, a town hall meeting in their own home State, and justify, at a time when we are seeing pressure for deficit reduction and many valuable programs cut, allowing a tax writeoff of up to 34 percent when you have somebody violating environmental laws and paying a penalty as a result.

So, Mr. President, if the manager for the majority is prepared to yield back time on the amendment, I am prepared to yield back time, as well. Let me see what the desire of the majority is.

Mr. FRIST. Mr. President, I will yield back my time, as well.

Mr. WYDEN. I yield back my time, Mr. President.

The PRESIDING OFFICER. All time is yielded back.

MORNING BUSINESS

Mr. FRIST. Mr. President, I ask unanimous consent that there now be a period for the transaction of morning business, with Senators permitted to speak therein for up to 5 minutes each.

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

THE DEATH OF ADM. JEREMY BOORDA

Mr. COVERDELL. Mr. President, I was deeply saddened to learn today that our Nation has lost one of its finest Naval officers. Throughout his entire career Adm. Jeremy Boorda showed an incredible dedication to serving his country. After joining the Navy at the age of 17, Jeremy Boorda became the first enlisted man to rise through the enlisted ranks to become the Navy's top uniformed officer. His outstanding record of service and achievement should be remembered by all of those who are called on to defend their nation and will stand as an outstanding example of how a man through dedication and sacrifice can achieve great things. My wife and I had the pleasure of knowing the admiral and I send my condolences to his wife Bettie and their four children in this difficult time.

ADM. MIKE BOORDA

Ms. MIKULSKI. Mr. President, I rise to pay tribute to the life of Admiral Mike Boorda. He was one of our Nation's finest military officers. He was also a friend, whose counsel and advice I often sought—and always respected. I send my deepest sympathy to his wife Bettie and their children. They are in my prayers.

One of my strongest memories of Admiral Boorda is from my visit to Bosnia. The admiral was called away from dinner because of the terrible bombing of the market place in Sarajevo. I went with him to the operations

center where he monitored intelligence reports and oversaw the American response. I was so impressed with his courage and professionalism. I saw first hand that our Navy was in good hands.

Admiral Boorda was the first sailor to rise through the ranks from enlisted sailor to four star admiral. Going from seaman to Chief of Naval Operations was an extraordinary accomplishment that served as an inspiration for young sailors in the fleet.

He learned a lot along the way. He cared about the welfare of every man and woman in our Armed Forces and he cared deeply about the United States Navy.

We have all heard stories about how he cut through redtape to help improve the lives of individual sailors. I remember one story in particular. A young sailor said he needed to be reassigned so that his child could receive proper medical care. Admiral Boorda saw that it was done immediately.

He also cared deeply about the honor and integrity of the United States Navy. Perhaps more than anyone else, he helped the Navy to change—to provide real opportunity and dignity for women and minorities. I worked closely with him after the Tailhook scandal shook the Navy. He made sure that there wasn't a whitewash or a witch hunt. He displayed the kind of honor that is a model for all of us.

Admiral Boorda's death is a tragedy. But his life was a triumph. His contributions to our Nation will live on forever.

BUDDY ZAIS

Mr. LEAHY. Mr. President, we all know the adage, that one is never too old to learn. I would like to call attention to a very special Vermonter, Buddy Zais, who embodies this truism.

Last Saturday, May 11, Buddy was one of the 203 students to graduate from Trinity College of Vermont. What makes Buddy stand out in this crowd is that he is receiving his bachelor of arts degree in philosophy 63 years after attending his first year of college at Boston University.

At the age of 80 years old, Buddy is the oldest person ever to graduate from Trinity College. In true form, Buddy graduated with magna cum laude honors. Now that he has his bachelors degree behind him, he is looking ahead to the next challenge he will undertake. I wish Buddy much luck in his next endeavor. I've been his friend for over 30 years and I'm so proud of him.

I ask unanimous consent that an article from The Burlington Free Press celebrating Buddy's graduation be printed in the RECORD.

On a final note, I must add that it comes as no surprise to me that Sister Janice Ryan, the president of Trinity College of Vermont, was one of the forces behind getting Buddy started back on his degree. Sister Janice has been a good friend for many years. Buddy and I know only too well that

once she sets her sights on something she makes sure it happens.

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

[From the Burlington Free Press, May 12, 1996]

ONE TRINITY GRAD MAGNA CUM LATELY (By Tamara Lush)

It took starting a business, raising a family and the death of his wife before Bernard "Buddy" Zais decided to return to college.

Now, after 63 years, Zais has finally gotten his college degree.

The 80-year-old Zais was one of 203 Trinity College graduates Saturday at the school's 71st commencement ceremony. Zais received his bachelor of arts degree in philosophy, and after the ceremony, had a few wise words of his own.

"I figured before I check out, I ought to have a college degree," said Zais, pausing to hug other graduates old enough to be his great-grandchildren.

As Zais—the oldest person to graduate from Trinity—was handed his diploma, he received a standing ovation from the hundreds of people who attended the ceremony at the Patrick Gymnasium.

Zais said he was prodded into going back to school by Trinity College President Sister Janice Ryan, who marked her final commencement speech Saturday, following 17 years as the college's top administrator. Ryan is stepping down from her post this summer.

Shortly after his wife Mary died in 1992, Ryan asked Zais how he and his family were doing. Zais reported his two grandchildren had just gotten their college degrees. "That means that all three of my grandchildren, and my two children, and Mary, had a degree, and I was the only one in the family without one," he said.

So Ryan asked Zais to apply to the school, and even had an admissions counselor contact him.

Zais, who formed a company called Health Insurance of Vermont and had been an insurance agent his entire working life, decided to study philosophy with a concentration on the Greek philosophers.

He received credit for the one year he had gone to college—in 1933, he went to Boston University and studied journalism.

Going back to school and spending time with young people was one of Zais' best life experiences. "It was the most satisfying, gratifying experience of my life, other than raising my family," he said. "It was much important than my business life, much more important than selling insurance."

And Zais, who graduate magna cum laude, isn't going to stop at one degree.

He is considering attending school for his master's and possibly his doctorate in philosophy. To do that, he said, he might have to go out of state because no Vermont school offers those degrees in philosophy. "I'll have to go to Albany, Boston or McGill University," he said. "Will I do it? Probably."

THE FDR MEMORIAL

Mr. LEAHY. Mr. President, thousands of people come to Washington, DC, each year to learn about the history of our country and the legacy left to us by the great men and women that have built the strongest, most powerful nation the world has ever known—the United States of America.

Our country's finest hours have been ones where prejudice and discrimina-

tion have been acknowledged and addressed. The key to our overcoming and addressing discrimination has been education and understanding.

The most recent debate over the FDR Memorial is an opportunity for our country to once again beat back discrimination. Discrimination is not always blatant. Discrimination also includes exclusion.

I strongly believe that portraying FDR in a wheelchair in one of the three statues that are being built as part of the memorial would be an incredibly powerful statement to all who visit this tribute to a great, vibrant, forceful leader. The fact that FDR had polio and spent most of his waking hours as President working in his wheelchair does not change any of these truths. In fact, FDR's disability was a great source of his strength.

A main tenet of the Americans with Disabilities Act of 1990 was to ensure that the Federal Government plays a central role in enforcing the standards established in the act on behalf of individuals with disabilities.

In this effort, I hope that the FDR Memorial Commission will depict President Roosevelt as he was—a great, courageous man who had polio and still led our Nation.

I ask unanimous consent that an editorial from the New York Times and a letter from eight of FDR's grandchildren to Michael Deland and Alan Reich of the National Organization on Disability 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, May 12, 1996]

THE AIRBRUSH OF POWER

Most Americans are aware, if sometimes vaguely, that Franklin Roosevelt was stricken by polio in 1921 and was unable thereafter to stand unassisted. Yet there will be no visual reminder of this fact in the F.D.R. memorial due to be dedicated in Washington next spring. On the contrary, he is to be shown standing tall in one of three sculptures planned for the seven-acre site on the banks of the Potomac.

This fiction, however benign, is being protested by the National Organization on Disability, whose chairman, Michael Deland, urges that at least one bronze image depict F.D.R. as he often was, in a wheelchair. Logic and sentiment support Mr. Deland. But alas, the leaden weight of tradition stands all too squarely behind the memorial commission's penchant for make-believe.

Through the ages, rulers of every stripe, male and female, have sought to improve upon or alter nature. The Egyptians led the way. Ramses II was not content to show himself mowing down adversaries in scores of battle friezes. His artists had to depict him twice as big as everyone else. Going further, Queen Hatshepsut, the first great female ruler known to history, had herself replicated in stone with a false beard, thus visually changing her sex.

Roman emperors and their wives were tidied up in marble and bronze, their faces deftly nipped and tucked on imperial coins. European rulers in the Middle Ages invoked theology to justify the lies of art. Every monarch, it was said, is at once mortal and incorporeal, so that in a higher realm all were immune to the blemishes of the flesh.