

dance and maintains an extensive schedule of travel throughout eastern Europe as a preeminent scholar in this field.

Born in Minot, ND, 61 years ago, Dale grew up in the most challenging of circumstances. He was raised in a single-parent home by a mother, Agnes Brown, whose strength of character and persistence in the face of great poverty kept the family together. Dale's life is a testament to overcoming hardship through optimism and hard work. Indeed, he has never not worked, having held a job throughout his childhood and young adulthood to support his family and help pay for his college education at Minot State, of which he is also a proud alumnus. In turn, North Dakota and Minot State University are extremely proud of him. When he arrived at LSU, charged with reestablishing a once-powerful basketball program that had fallen on hard times, Dale took to the task with his usual blend of tenaciousness and God-given ability. It was not long before the Fighting Tigers were living up to their name, and LSU was once again on the map as a basketball powerhouse.

The statistics are in the record books and speak for themselves. Since he arrived at LSU in 1972, Dale's teams have gone on to secure four Southeastern Conference titles, made 13 NCAA tournament appearances, including two trips to the Final Four, and provided thousands of hours of enjoyment to spectators who appreciated seeing skill and sportsmanship in college basketball. Over 25 years he has recruited, coached, and mentored a long list of players who have had significant careers in the NBA.

But the record books don't even begin to tell the full story of what Dale Brown has done at LSU and contributed to our society. Ask any of the players he has coached what it is that they most value about their experience at LSU and they will tell you, clearly and simply, "It's been an honor playing for him." A current team member recently said in an article in the Washington Post about Dale's upcoming retirement, "He just teaches you more than basketball. He teaches you how to be successful in life. Every day it's always more than basketball. It's how to have an interview, how to hold a job. He's always bringing in motivational speakers to talk to us."

Too often in college sports, the goal of developing mature young women and men is forgotten to the all-consuming need to win, to show more skill on the playing field takes precedence overall else. To be sure, Dale Brown has compiled a record of great success on the basketball court; his players have benefited from his technical skill and coaching ability and have played very, very well. But his greatest legacy will be the players who have matured, through exposure to his character and example, into fine human beings. Our society needs more of these people and we need more teachers like Dale and

like Vonnie to help our young people aim high and grow.

As Dale prepares to leave his position at LSU, coaching his last game this Saturday, we would like to recognize him and Vonnie for their contributions and wish them well as they enter this exciting new period of their lives together. Many new experiences await them, but some things will remain; undoubtedly, they will continue to leave their own special marks on the people they encounter and the lives they touch every day.

Mr. President, North Dakota is a State of achievers, of people who overcome adversity and who embody the most noble characteristics of our pioneer ancestors and try their hardest, sometimes failing, but never quitting. Such is the example set for us by Vonnie and Dale Brown. Vonnie and Dale live in Louisiana now, but they will forever be North Dakotans, carrying forth their fellowman that make our State strong and all of us proud. I ask my fellow Senators to join me in saluting them today.●

#### TRIBUTE TO GILES PRIDE

● Mr. FRIST. Mr. President, I rise today to honor the work of Nashville's own Capt. Giles Pride. Giles Pride has been a cornerstone to the success and service of the Nashville Fire Department for 52 years. At age 72, he is hanging up his fireman's hat and flame retardant jacket.

Pride began his career at the young age of 19, when he said he was 21-years-old in order to meet the eligibility requirements for joining the fire department. He was given very little training, worked 12 hours a day, and was paid \$150 a month. That was in 1944, and at his retirement he had served longer than any other full-time firefighter in the State of Tennessee.

Over the years, Pride has seen many advancements in firefighting, from the introduction of more innovative equipment to new strategies for fighting certain types of fires.

Mr. President, the work of a fireman is not always pleasant. Giles Pride has plenty of memories of comradery and friendship at Nashville's Fire Department. But he has also faced the hard reality of putting his life on the line every day to save the lives of others. Captain Pride has given 52 years of his life to the people of Nashville.

Too many times we hear of fire taking and destroying the lives of its victims. Not often enough do we thank the firefighters, like Captain Pride, who bring safety and security to our communities. Today, Mr. President, I tip my hat to Capt. Giles Pride for a job well done, and I wish him all the best in the years to come.●

#### TRIBUTE TO MELISSA BROWN ON BEING HONORED WITH THE GIRL SCOUT GOLD AWARD

● Mr. SMITH of New Hampshire. Mr. President, I rise today to pay tribute

to Melissa Brown for receiving the Girl Scout Gold Award by the Swift Water Girl Scout Council in Manchester, NH.

Melissa is a member of Girl Scout Troop No. 1487 and has diligently served her community and the people of Manchester. She started working toward the Girl Scout Gold Award in 1995. Melissa had to earn four interest project patches, which are the career exploration pin, the Senior Girl Scout Leadership Award, the Senior Girl Scout challenge and design and implement a Girl Scout Gold Award project. She completed her project in the areas of community service and environmental awareness.

Melissa received outstanding accomplishments in the areas of leadership, community service, career planning, and personal development. The Swift Water Girl Scout Gold Award is the highest attainable rank for a young woman between the age of 14 to 17. Melissa has every reason to be proud of this recognition.

Melissa promotes citizenship, character-building, and community service among the girls of our country. She also provides a respectable, solid role model for the youth of our Nation and teaches commitment, dedication, and hard work. As a member of the Swift Water Girl Scout Troop, Melissa learned valuable skills that will serve her for a lifetime.

I am proud to honor Melissa for her outstanding accomplishments and congratulate her on this truly deserved award.●

#### AIRPORT AND AIRWAY TRUST FUND REINVESTMENT ACT OF 1997

● Mr. GORTON. Mr. President, I am pleased to have joined my colleagues in supporting final passage of H.R. 668, an urgently needed measure to reimpose the aviation excise taxes through the end of fiscal year 1997, and give the Internal Revenue Service authority to transfer previously collected aviation excise taxes into the Airport and Airway Trust Fund.

Reinstatement of these excise taxes for fiscal year 1997 are essential to the continued operation of our Federal aviation system. The Airport and Airway Trust Fund into which these taxes are deposited, is funded by a 10-percent passenger ticket tax; a 6.25-percent cargo waybill tax; a \$6.00 per person international departure tax; and certain general aviation fuel taxes. In 1997, this trust fund is expected to provide 62 percent of the Federal Aviation Administration's [FAA] fiscal year 1997 budget. More specifically, the trust fund is expected to provide \$5.3 billion of the FAA's \$8.6 billion total fiscal year 1997 budget. Of this \$5.3 billion, \$3.6 billion will provide 100 percent of the resources necessary to fund the FAA's capital programs, while \$1.7 billion will provide 34 percent of the fiscal year 1997 budget for FAA operations.

When the authority to collect the aviation excise taxes lapsed on December 31, 1996, officials from both the General Accounting Office [GAO] and the FAA initially predicted that the \$4.35 billion in uncommitted balances in the fund at that time would be available to fund the FAA's capital programs through June 30, 1997. If Congress did not reinstate the taxes by July 1, 1997, they predicted, the Office of Management and Budget [OMB] would have to reduce the FAA's capital accounts, which are totally funded out of the trust fund—including both the facilities and equipment [F&E] account and Airport Improvement Program, to account for the \$1 billion shortfall between the trust fund's fiscal year 1997 expected contribution of \$5.3 and the actual contribution of \$4.35.

According to the FAA, this reduction in the facilities and equipment account could force the FAA to issue stop work orders on all major F&E contracts, which include upgrades of the current air traffic control system throughout the country. The Airport Improvement Program would suffer an even greater impact. Under the original projections, if the aviation taxes were not reinstated, funding for the airport improvement would have to be reduced by as much as \$300 million in fiscal year 1997. Existing funding agreements under the AIP would be maintained, but no new, discretionary funding would be provided for high priority safety and security projects, capacity projects, and important noise mitigation programs.

From a Washington State perspective, fiscal year 1997 funding for noise mitigation is particularly important. Seattle-Tacoma International Airport has been a national leader in noise mitigation programs and was the first to implement a local housing insulation program to reduce the impact on houses near the airport. The current program, which is partially funded through the AIP's discretionary noise mitigation grants, is scheduled to run through the year 2003.

Under the FAA and GAO's original projections, it was clear that reinstating the taxes as quickly as possible was the appropriate action for Congress to take to ensure that the U.S. aviation system continues to be the best system in the world. The need to do this became even more urgent in mid-January, however, when the Treasury Department announced that because of an accounting error, the Airport and Airway Trust Fund could be insolvent as early as March or April.

Let me explain the events, as I understand them, which led to accounting error made at by the Treasury Department. Each airline deposits the ticket taxes it collects to the IRS every 2 weeks. Under the look-back provisions of the IRS safe harbor rule, however, an airline can base the amount of that payment on the amount of excise taxes it collected in a 2-week period from the second preceding quarter before the current quarter. In other words, in

making a 2-week tax payment in the third quarter of the year, an airline can deposit the amount it collected in a 2-week period during the first quarter of that year. If the taxes it deposits are less than what the airline actually took in during the third quarter, the airline can make up that underpayment when it files its quarterly return. The quarterly return date is approximately 2 months after the close of the quarter.

The 10-percent ticket tax was in place during the fourth quarter of 1996. The airlines' semimonthly tax payments for that quarter, however, were based on the second quarter of 1996, during which time no excise taxes were collected. The airlines, in essence, did not remit any excise taxes during the fourth quarter of 1996, even though they were collecting these taxes from passengers at that time. The airlines had to make up for these tax underpayments by the time they file their fourth quarter returns, which are due today. Without this legislation, however, these taxes would not be deposited into the aviation trust fund, since the general-fund-to-trust-fund transfer authority expired along with the aviation excise taxes on December 31, 1996.

It appears that the Treasury Department did not account for the complex accounting procedures, and assumed that the trust fund would be credited with \$1.5 billion more than it could have been, unless Congress reinstated the authority for the IRS to transfer the fourth quarter excise taxes to the trust fund.

Last night, the Senate passed the bill that will avert the imminent insolvency of the trust fund and ensure that our aviation system remains the best and safest in the world. The temporary reinstatement of the excise taxes, however, does not necessarily mean that the taxes should be extended indefinitely. Last year, Congress created the National Civil Aviation Review Commission [NCARC] to study new mechanisms to fund the FAA after an independent audit of FAA needs. The report on the independent audit of the FAA's projected needs was released today, February 28, and now the NCARC can do its work and report back to Congress in early October 1997. While I would have preferred to maintain the aviation taxes through the end of the year to ensure that there was not another lapse while Congress thoroughly considers the NCARC recommendations, procedural and time constraints made it impossible to do this. •

#### TRIBUTE TO BRYCE PICKERING, THE 1997 U.S. SENATE YOUTH PROGRAM DELEGATE FROM NEW HAMPSHIRE

• Mr. SMITH of New Hampshire. Mr. President, I rise today to congratulate Bryce Pickering, the New Hampshire recipient of the 1997 U.S. Senate Youth Program Scholarship. Bryce was se-

lected by school superintendents from across the country as one of two delegates from New Hampshire for a week-long study of the Federal Government in Washington, DC. I was honored to have participated in the program as a member of the advisory board. I know first hand what an enriching experience this will be for him.

Bryce is from Plymouth, NH, and in his senior year at the Plymouth High School. In addition to an excellent academic record, Bryce is president of the student council. Apart from his extracurricular activities, he is also a school board representative, editor of the yearbook and a member of the school community council. Bryce is also a member of the Leo Club.

Through his community and school work, Bryce has demonstrated great initiative and an interest in political affairs. He has been awarded a \$2,000 college scholarship, and plans to study international relations.

As a former high school teacher myself, I commend Bryce for his hard work and outstanding achievements, and wish him success in his academic career. Congratulations to Bryce on this distinguished honor. •

#### TRIBUTE TO STEPHANIE FRANK, THE 1997 U.S. SENATE YOUTH PROGRAM DELEGATE FROM NEW HAMPSHIRE

• Mr. SMITH of New Hampshire. Mr. President, I rise today to congratulate Stephanie Frank, the New Hampshire recipient of the 1997 U.S. Senate Youth Program Scholarship. Stephanie was selected by school superintendents from across the country as one of two delegates from New Hampshire for a week-long study of the Federal Government in Washington, DC. I was honored to have participated in the program as a member of the advisory board. I know first hand what an enriching experience this will be for her.

Stephanie is from Dover, NH, and in her senior year at the Dover High School. In addition to an excellent academic record, Stephanie is the treasurer of the student council. She pursues interests in the Dover High School band and chorus, the drama club, and is a member of the math team, the Latin club, the National Honor Society, and the tennis student council.

As the student chairman of Youth for Governor Jeanne Shaheen, Stephanie has demonstrated great initiative and an interest in State political affairs. Stephanie has been awarded a \$2,000 college scholarship for being named the 1997 U.S. Senate Youth Program delegate. She hopes to pursue an interest in a career with the U.S. Supreme Court.

As a former high school teacher myself, I commend Stephanie for her hard work and outstanding achievements, and I wish her success in her academic career. Congratulations to Stephanie on this distinguished honor. •