

as with all things in Washington, there is more, or, in this case, there is less than meets the eye.

For example, when they say there is \$135 billion available for tax relief, they are ignoring the fact that \$50 billion of this pool will be raised through higher taxes, so, in other words, to give a tax break to some we will have to raise taxes on others. We are going to have to borrow from Peter to pay Paul. So that leaves us a net tax cut of \$85 billion and someone will have to pay for the \$50 billion. You can bet that someone will not be Uncle Sam.

Also consider the fact that \$35 billion has already been promised away to the President for his narrowly targeted college education tax plan.

Now, as the Senate author of the broad-based tax relief for working families represented by the \$500-per-child tax credit, I am deeply troubled that this Washington budget agreement dedicates too much money for narrowly targeted tax relief at the expense of broad-based tax relief. The debate over targeted versus broad-based tax relief raises the single most important question for us today, and that is the question of who decides. Targeted tax relief says Washington will decide who is going to get a tax break, how they are going to get it, and what they have to do to get that tax break. If you, as a taxpayer, want to cut, you have to do what Washington tells you to do, whereas broad-based tax relief says taxpayers can decide. If you want to use your tax cut for higher education, go ahead, for housing, go ahead, for health care, go ahead, but tax relief should not be narrowly tailored to fit the priorities set by Washington or used as a tool for social engineering purposes.

Tax relief should be as broad based as possible leaving the decisionmaking on how best to use that to the taxpayer themselves. Every household is different. Washington cannot decide.

Now, while all of us support the use of tax relief for higher education expenses, we must recognize that there are many other needs faced by working families every day that can be best met by a tax cut, and it should not be up to Washington to make those decisions. But that is what this budget agreement does by reserving \$35 billion from the President's college tax deduction which benefits a few. This Washington deal takes away tax relief dollars from the child tax credit which benefits the many.

Finally, there are many other claims to those dollars remaining in the tax relief pool, including a capital gains tax cut, estate tax relief, IRA's and a host of other tax proposals. But if you start out with \$135, you take away \$50 in tax increases, you have \$85 net. From those \$85 million, the President has targeted tax relief of \$35 billion, which leaves a pool of \$50 billion.

To go through some of this other child tax relief, if you are going to get the full-blown tax relief you have been

promised, it would be \$104 billion. If you are going to get tax gains, tax reduction, it would be \$24 billion; estate tax, \$18 billion; IRAs, about \$11 billion. What we have is about \$170 billion of tax cuts promised that somehow we are going to squeeze out of a box of \$50 billion. So, in other words, somebody is going to get something, but it will be a shadow. While all these ideas have merit, the competition for this ever-shrinking pool means more bad news for those of us who care about getting tax relief.

Again, we have promised working families a \$500-per-child tax credit, but once you factor in all the tax hikes, special interest tax cuts, and deals that have been made a part of the budget agreement, it is easy to see that this \$500-per-child tax credit could end up being nothing more than a token gesture, a promise of meaningful broad-based tax relief for working families without the dollars to back it up.

In other words, working families will be squeezed out again, a broken promise, and that is something that I cannot support.

Contrary to the claims of its proponents, this Washington budget deal is a retreat from the promises we made to the taxpayers for meaningful tax relief. As I have argued, the figures set aside for tax relief are wholly inadequate to keep the promises we made to take from Washington and give back to the taxpayers—a fatal flaw in this budget agreement and another brush-off to the working families we are supposed to represent.

In its analysis of the budget, the Heritage Foundation concluded that “a credible plan to balance the Federal budget must result in a smaller Government that costs less and leaves much more money in the pockets of working Americans. The current budget deal not only fails these important tests, but in many cases would implement policies that are worse than taking no action at all.”

The medical profession is guided by the doctrine of “First, do no harm.” The American people should demand the same of their Government as it establishes the Nation's spending and tax priorities through the budget process. A budget that fails to meet even the most basic tests of honesty and common sense—and that may actually leave the Nation in a fiscal situation more perilous than the one we face today—is a budget the American taxpayers will not support. Congress and the President can, and must, do better.

In closing, let me add a final thought about this so-called balanced budget resolution.

As I stand here in this Chamber, on a day when I should be proudly telling the taxpayers of Minnesota that Congress has finally heard their pleas and produced an honest budget that reduces the size of government and offers meaningful tax relief, I am saddened and angry that I cannot.

The budget resolution passed by the Senate today is not the budget I was

elected to carry out. It is not the budget a great many of my colleagues were elected to carry out. It is a budget built of concession, not of compromise, of illusion, not of reality, of whispers, not of boldness. It is a budget built like a house of cards, without a foundation, and held together by nothing but wishes and assumptions. This may be a so-called agreement between the Republicans and Democrats in Washington, but it is not the budget agreement we promised the taxpayers. It is a budget Congress hopes America will like. As you see more of the details, it will be one they don't. For this reason, it is a budget I deeply regret I cannot in good conscience support.

TRIBUTE TO JONNA LYNNE CULLEN

Mr. LOTT. Mr. President, this has been an extremely busy week for the Senate and a historic week, capped off by our work on the landmark budget resolution.

Before we finish today, and before Members return home to observe Memorial Day, I want to join my colleague, Senator COCHRAN, from Mississippi, and others who are interested in paying special tribute to a special lady. I thank my colleagues that do have time reserved to speak for giving us these few minutes to say to our good friend, and, in my case, a former colleague when I was a staff member, Jonna Lynne Cullen, and thank her for a lot of great memories and for a lot of great work and for all that she has done for our country.

I think it is appropriate that we do this at the end of this week when we have done something good for this country by passing a budget resolution that will, at last, ensure a balanced budget for the American people. It is appropriate because most of Jonna Lynne Cullen's life has been devoted to good things for her country.

She first came to Capitol Hill as a young woman. I got to know her in 1959 as a college freshman at the University of Mississippi. We were friends then. A few years later, then, in 1967, when she came to Capitol Hill, she went to work for the Rules Committee with the legendary chairman, William Colmer of Mississippi.

One year later, I joined the Congressman's staff as his administrative assistant, beginning a close working relationship with Jonna Lynne—or J.L., as we all affectionately call her—and that relationship grew as we worked on bills before the Rules Committee and we spent time in the presence of Chairman Colmer and as she worked in the Reagan administration. Through the years, our relationship and friendship has continued to grow.

Over the course of 30 years in the Nation's Capitol, J.L. has remained much as she was when we first met. Without dealing in stereotypes, it's true that she is very much a southern woman:

Gracious even in the face of rudeness, generous to a fault, ready to make others feel at ease and at home, tolerant of other's opinions but quite sure of her own, soft of heart and tough of spirit.

Last week, many Members of the House of Representatives took to the floor of the House to recount their own memories of J.L. And the recurrent theme of their recollections was how much she has helped them, in one way or another.

I remember when she worked on the Rules Committee staff. She would come back to the rail, and they would have a rule up, and she would not only watch the rule, but she worked with many of us who had various and sundry problems to try to help us get through a legislative problem or to deal with a family problem. She was sort of the mother hen in the House back in those days in the early 1970's. Senator COCHRAN and I enjoyed her friendship so much.

I can't think of a better tribute to any person than to be known by how much she helped others. And certainly that is true with J.L.

The reason she could help so many is because she really was so able. She is a master of the House rules. She not only knows every in and out of the legislative process, but she knows the people involved as well to help you get the results you are looking for. She has always had their trust, and her word was good. She has never been a part of the deplorable side of Washington that thrives on leaks or negative information or self-promotion. It is just not her style. Indeed, she represents an older tradition—maybe one she learned from Chairman Colmer in the behind-the-scenes service in which the good of the Congress and the good of the country that it leads to by its actions must come before any personal considerations, which helps to explain why she has friendships across the partisan aisle, too. She worked both sides of the aisle. She can fight someone on policy and yet respect them on principle. She has always been a winner who understands how to win the right way.

It was little wonder, then, that in January 1981 when President Ronald Reagan came into office, Jonna Lynne was asked to take charge of the Congressional Affairs Office at the Office of Management and Budget to work with then head of OMB, David Stockman, a Congressman from Michigan at that time.

That has always been an important job. But it was at a particularly critical juncture at that time, which was an extraordinary period of active legislative involvement by the President—changes in a number of laws, major tax cuts, some restraint on the budget—that really made a difference.

The President-elect and his inner circle knew they were facing a national crisis. At that time we had a sinking economy with worse ahead, raging inflation, regulatory strangulation, the Iranian hostage situation, a hollow

military force, Soviet proxy aggression on three continents, and on Capitol Hill, deeply entrenched majorities from the other party with a minority in the House and the Senate—or in the House at least—of the President's party.

Today, we tend to forget just how bad things really were then or just how gloomy the future might have appeared to us at that time. The President-elect and most of his key aides were strangers to Capitol Hill. But OMB was to be the vanguard, the spearhead actually, of what we needed to accomplish. We had Jonna Lynne Cullen working at OMB, working with the House and with the Congress that she knew so well.

So to OMB she went working around the clock to help forge a governing coalition in the House.

In those days we couldn't get a majority on any vote if we didn't get around 50 Democrats. We had 180 or so Republicans—I think there were about 186—and in some instances every one of the Republicans and we had to get something over 50 Democrats to be able to win any votes. Time after time after time we won by one vote, two votes, six votes. It was scary. It was tedious. But Jonna Lynne was there helping us work both sides of the aisle to get the victories for the American people.

Much later, when the fruits of her labors came to harvest in the historic economic package that set the stage for the longest sustained economic recovery in our Nation's history, there were plenty of people around to take credit.

But Jonna Lynne is not that type. She continued to be the ultimate insider, shy of the news media but bold in her commitment to what will forever more be known as the Reagan revolution.

Even after she left the administration, she was always on call for a good cause. She handled congressional relations for Reagan's bipartisan commission on Central America—an interesting commission. Henry Kissinger was involved in that, Jack Kemp, and I think even Alan Greenspan—quite a group—Jonna Lynne, and Democrats and Republicans. They went to Central America and did a great job.

She helped develop a policy consensus that turned the tide against the Soviet and Cuban meddling in this hemisphere.

Devoted as she has always been in public service, J.L. has still a remarkable private life. Professionally, she has not only been a lobbyist but, as businesswoman, very successful with culinary skills that have led to the Pesto Plus line of food products.

Somehow she found time to paint along with her Pesto Plus products. Her botanical water colors outshine their real life subjects. With flowers, as with people, J.L. is able to look beneath the surface to bring out the hidden beauty.

It must be said that J.L. came up through the ranks of the congressional staff from the lowest entry level at a

time when it was very difficult for women. Not all doors were open to them. But she opened them, not by confrontation or argument but by excellence and by hard work.

I doubt if she ever considered herself a pioneer, but, in fact, she has led the way for others, getting ahead the old-fashioned way—with strength of conviction and hard work.

Characteristically, she has translated her commitment in that area to the advancement of women in Government, and especially within the Republican Party, into positive action. She has pulled together women Members of Congress, of the media, and others to better understand and assist one another.

Of course, bringing people together like that and finding common ground on which to make progress has always been J.L.'s trademark.

A few years ago, when many of us joined together to help celebrate a milestone birthday for J.L., the walls were decorated with large blowups of photos from her childhood days and her days in college. I remembered some of them, actually. Needless to say, there had been certain changes along the way. But you could see the same openness, frankness, and sparkle, and the same zest for life in Jonna Lynne every day as in those childhood days and those pictures, too.

When illness struck J.L. several years ago, she turned even that into an opportunity for service. She gave her time and energy to fighting against cancer while waging her own individual battle in that regard. According to Senate procedure, we are not supposed to address individuals here on the Senate floor but, Mr. President, if Jonna Lynne were here with us, I would tell her what all of her many friends are trying to tell her in many different ways, and that is simply this: Thank you, J.L., for all that you have done for us and for our country. And though you are not with us in the Capitol, you will always be in our hearts.

God bless you and thank you.

The PRESIDING OFFICER. The Senator from Mississippi.

Mr. COCHRAN. Mr. President, I congratulate and commend my friend and colleague from Mississippi for his wonderfully eloquent statement, and for taking time, today, to pay tribute to a very special friend. Twenty-five years ago, Jonna Lynne Cullen came to my office in Jackson, MS, to congratulate me on my election to the Congress. She and my wife, Rose, along with my distinguished colleague the majority leader, were classmates at the University of Mississippi just 13 years before that. She told me, when she came to the office, all about the process of organizing the House of Representatives and offered to assist me and my staff as I began my job as the new U.S. Congressman from the Fourth Congressional District of Mississippi. Her advice and counsel to me were very helpful, and I

gained more respect for her, for her insight and her knowledge, as time went on.

As a member of the staff of the House Rules Committee, she was where the action was. She was where you knew what legislation was coming up and what the process was. And she was a great source of information and encouragement for me, as someone who had never worked as a member of the staff or had been closely involved in the workings of the Congress before my election in 1972.

Her appreciation of the Congress was contagious, and so was her enthusiasm. Everyone I knew liked her. In time, her capabilities and dedication were rewarded with an offer to work at the White House. At the Office of Management and Budget, she helped guide to passage some of the most important budget reforms ever adopted. During her career as a member of the staff of the House, and in the Executive Office of the President, she was one of the most dependable, conscientious, and effective employees who has ever worked at either place.

Since then, she has been involved in a wide range of activities, most of which have been related to business or Government. She began her own business, J.L. Gourmand, Inc., to manufacture and market her Pesto Plus products. She organized women's groups to support other entrepreneurs and professional women here and around the world. She traveled to other countries to help explain to those with new democracies how best to guarantee the blessings of self-government. And she developed her considerable talent with water colors as a painter of flowers, which are collected and appreciated throughout the National Capital area and in the houses of her friends and admirers all across the country. And that is a lot of houses, because she has many friends and admirers.

All of her friends, and I am so pleased and privileged to have been one of her close friends for the past 25 years, wish we could see a modern miracle make her well because nobody could be a better or more unselfish friend than Jonna Lynne Cullen.

With our good wishes we also send to her our thanks for all she has done and all she has given to make the Congress and the country so much better off, because of her good work and her well-lived life.

Ms. SNOWE. Mr. President, I rise to join with the majority leader in paying tribute to an extraordinary woman, J.L. Cullen.

It would be accurate to say that J.L. worked for the House Rules Committee, but that wouldn't begin to capture the spirit of this wonderful person. Yes, she was an outstanding and dedicated staffer, but for those of us who have served in the House—especially women—she was so much more. She was our friend.

From my first days in the House I was privileged to know J.L. and our re-

lationship grew from there. Her wonderful sense of humor, her warmth and her intellect made an impression on all of us, as our distinguished majority leader can attest from his days in the House.

As an unofficial morale officer, J.L. brought together women of the House of Representatives, on a number of occasions hosting my female colleagues and me for dinner at her home. I will always fondly remember dinners with J.L., NANCY JOHNSON, and Lynn Martin—for both the company and the cooking! J.L. knew her way around a kitchen as well as she knew her way around House procedure, and in fact ultimately opened up her own business selling pesto.

No matter what she did, J.L. was always gracious, always hospitable. And in the House, she quietly but effectively fostered unity and camaraderie among Members. She was there through dark days as well as the bright ones, and she was a tremendous resource for us.

When I last had the pleasure of seeing J.L. at a reception recently, despite her illness, she greeted me with her usual good cheer and humor. She is truly a remarkable person and the way in which she has handled her illness with strength and dignity is inspirational to me. J.L. is one of those rare people who lends perspective to what we do here in Washington and brings into sharp focus the things that are truly important in life.

I hope J.L. is watching us today, to see and hear our comments, Mr. President. Because I want her to know how deeply she has touched the lives of those with whom she worked. J.L. may not be a Member of Congress, but she is as much a credit to this institution as any of its finest elected officials. And she is as much a part of this Congress as any one of us who are Members.

So often, one hears of the unelected staff. For so many, they are the nameless faceless people who work in the shadow of the dome—out of the glare of public attention usually reserved for those elected to the House or Senate. J.L. Cullen is among the finest of those people. Uninterested in the spotlight, she measures her contributions solely by the lives she touches or the results she achieves.

But today, I want the public to know her name. I want them to know that she is a person without whom the people's business—the work of this institution, indeed the work of this Nation—would not have been done. And I want America to know that she has been a public servant in the very finest sense of the word.

J.L., if you're watching, please know that you are in my heart and in my prayers. You helped make this native-born Mainer feel at home in Washington, you helped me to do my job better, and you helped me to laugh along the way, too. I will forever cherish your caring and friendship, and remember your exemplary service to Congress and the Nation.

The PRESIDING OFFICER. The Senator from North Dakota.

Mr. DORGAN. Mr. President, I am recognized for 20 minutes, is that correct?

The PRESIDING OFFICER. Under the previous order, that's correct.

Mr. DORGAN. Mr. President, I listened to my colleagues describe Jonna Lynne Cullen, and while I did not and do not know her, the description given by my two colleagues makes me, and I am sure other colleagues here in the Congress, wish we knew her. She is undoubtedly like friends that all of us have around this country, who represent the very small part of our population that gets involved and makes things happen, and truly demonstrate what good citizenship is all about.

So, while I don't know Jonna Lynne Cullen, I commend my two colleagues from Mississippi. I also wish her well because she represents what is best of America.

THE DISASTER IN NORTH DAKOTA

Mr. DORGAN. Mr. President, I want to speak just for a moment about what is happening in North Dakota, my home State, the disaster that occurred there and my disappointment, my profound disappointment that it appears that Congress will leave for the Memorial Day recess without having addressed that issue.

First, a number of us think there are important things we do from time to time. Today was important for a couple of reasons. My daughter Haley, age 7, last evening, when I arrived home at 10 o'clock, because the Congress is going late every day, asked me if I was going to be able to come to her second grade puppet show this morning. And I said of course, I wouldn't miss her second grade puppet show, because she has been talking about it for a month. So I missed the first votes this morning to go to my daughter's puppet show. While I regret I missed votes, I think I did what was most important.

Some of these choices that we make about what we must do to meet certain obligations sometimes are difficult—that is not a difficult one—because the schedule here in the Senate is kind of a difficult schedule. As the presiding officer knows, the difficulty in balancing our obligations sometimes presents significant obstacles for us. Almost every night this week we have worked very late. I have been a conferee on the supplemental appropriations bill as a Member of the Senate Appropriations Committee. We have been working day after day on that piece of legislation. We have also been working on the budget agreement.

While one of the important things I did this morning was to attend a second grade puppet show for a young girl I am enormously proud of, another important thing I did today was to cast a vote in support of a budget proposal that I think is important for this country. I have cast previous votes just like