are reflected not only in the way he lived his life, but in the many organizations he led, belonged to and served. Until his passing, Judge Patterson was a member of the Alabama Judicial Study Commission and a director of the Alabama Circuit Court Judges Association.

Additionally, Judge Patterson served as chairman of the Florence-Lauderdale Industrial Expansion Committee; director of the chamber of commerce: past president of the Florence Rotary Club, and a recipient of the Paul Harris Fellow of Rotary International Award. Furthermore, he served numerous other legal, civic, and Christian groups.

Judge Patterson was a first-rate judge and lawyer—always very professional and knowledgeable. As a Sunday school teacher and past chairman of the board of the First Methodist Church of Florence, he was an exemplary citizen, leader, and role model. And as a husband, father, grandfather, and friend, Don was a compassionate and wonderful human being.

My prayers go out to Don's family and friends. Don Patterson's lifelong dedication to community and country made our world a better place—he will be sorely missed.

RESPONSE TO THE AMERICAN **LEGION**

• Mr. KERREY. Mr. President, recently I received a letter from the national vice commander of the American Legion expressing his displeasure with my concerns with the process surrounding the selection of a site and design for the World War II Memorial.

As a matter of public record, I would like to submit my response and an article from the May 23, 1997, issue of the Washington Post. The Washington Post article discusses the recent problems with the Korean War Memorial, including flooding and damage to shade trees in the surrounding areas. I thought this article might be of interest to the American Legion and my colleagues. merican Legion The material follows: U.S. SENATE,

Washington, DC, July 15, 1997.

ROBERT L. BOWEN,

National Vice Commander, The American Legion, Woodbridge, VA.

DEAR MR. BOWEN: Although I am opposed to the selection of the Rainbow Pool Site, I fully support the construction of a memorial to the veterans of World War II and have even called for the construction of a museum. The struggle and sacrifices made by my parents' generation during the most pivotal event of the 20th Century is a story that must be thoroughly told to my children and grandchildren's generations.

There is a process for building a memorial—any memorial—on Federal property, which has many steps and procedures. Currently there is some confusion as to whether this process is being properly followed, because of an apparent rush for approval and completion. The result could cause the construction of a memorial not befitting to those it portends to honor, and puts at peril the sacred space that is our National Mall.

Certainly you are aware of the situation concerning the Korean War Memorial (please

see the attached article from the Washington Post.). This memorial has been closed almost as much as it has been open to the public in its two years and is already suffering from disrepair and flooding problems because of its location on the Mall-which lies on a flood plain.

The current proposed site for the World War II memorial lies on this same flood plain and, besides its 50-foot-high berms and 7.4 acres of land space, calls for a significant amount of subterranean construction.

Because there have been no studies as to the effects of subterranean construction on this site and the Mall, nor any studies on the impact the size and scope of the proposed memorial will have on the Mall, I am concerned about its long term impact and the cost to taxpayers, the City and the Federal government. Because once the memorial is completed, it will be turned over to the National Park Service for overall maintenance and thus will be supported by taxpayer dol-

I am absolutely concerned with how our veterans of World War II are honored. That is why I am particularly troubled that the National Park Service has ruled it will close any memorial built on the Rainbow Pool Site during July 4th weekend celebrations. because the Rainbow Pool Site is the launch location of the fireworks display. This seems to belabor the point that not enough scrutiny is being given to what is being built, where

I appreciate and share your concern about the progress of the World War II memorial and will continue to work on behalf of the veterans and the American people to ensure that a proper and fitting monument is constructed and that the integrity of our National Mall is maintained.

Please feel free to contact me in the future if you have any further concerns and I hope you will join me in my efforts.

Sincerely,

BOB KERREY.

[From the Washington Post, May 23, 1997] NEGLECTED BUT NOT FORGOTTEN, KOREAN WAR MEMORIAL GETS HELP

(By Linda Wheeler)

Officials of the troubled Korean War Veterans Memorial have promised the fountain will flow and the walkway will be open for the country's official observance of Memorial Day on Monday.

The two-year-old monument, near the Lincoln Memorial, was partially closed in September when the fountain broke, walkway paving stones buckled and 40 dead shade trees were removed. Since then, various federal agencies and private contractors involved with the memorial have argued over who will pay for the repairs.

Some of the work is being done under warranty, said American Battle Monuments Commission spokesman Joe Purka. The commission built the memorial and has agreed to fund \$100,000 in repairs until liability is determined.

Purka said the commission, founded in 1923, has responsibility for maintaining 24 American military cemeteries in foreign lands and 27 memorials here and in other countries. He said the commission took the money for emergency repairs to the Korean War Veterans memorial from a general fund that is to be reimbursed.

The World War II Memorial, planned for the Rainbow Pool site on the Mall, is also a commission project.

Last week, Šen. John Glenn (D-Ohio), a Korean War hero and a sponsor of the memorial, sent a tersely worded letter to the commission, the Army Corps of Engineers as general contractor and the National park Service after news accounts of the memorial's condition. In the May 13 letters, he said he wanted the memorial fixed promptly.

"It is disrespectful to our Korean War veterans to see the national memorial to their service in such disrepair," he wrote. "I would hesitate to take a visitor to this memorial, which I supported and worked for over several years.

Purka said Glenn's letters "may have added a little impetus" in getting repairs underway

Yesterday, water flowed through the fountain again, and two ducks paddled around the circular pool. Nearby a grader pushed fine, crushed gravel into the pool and the walkway were closed off with yellow tape and orange cones.

John LeGault, 65, a Korean War veteran visiting from Montrose, Colo., said Wednesday he wasn't surprised to see the memorial torn up. "Who cares?" he asked. "That was the forgotten war and this is the forgotten memorial. Considering how long it took to build it, it will take another 2 to fix it.

William Weber, also a Korean War veteran and chairman of the Gen. Richard G. Stilwell Korean War Veterans Memorial Fund Inc., said he understands LeGault's frustration. He and other board members struggled for nine years to raise the \$18 million to build the memorial, only to see problems show up within six months of the July 27, 1995, dedication by President Clinton.

"The memorial seemed to deteriorate so quickly and then it took so long to take action to do the repairs," Weber said. "Many of us were very frustrated."

Weber said supporters of the memorial have recognized the need for a private fund to handle large repairs not covered by the Park Service but have only recently begun to raise money.

Care of the nation's memorials falls to the Park Service when they are built on federal parkland. However, over the years maintenance costs have risen with aging memorials and Congress has tightened the Park Service's budget.

Since 1986, builders of memorials have been required to set aside 10 percent of the construction costs for the Park Service's use. For the Korean War Veterans Memorial, about \$1.2 million was turned over to the Park Service, Purka said. However, the Park Service said those funds are for routine care—not major repairs such as the fountain and the \$30,000 tree replacement.

The Park Service has replaced dead shrubs around the 19 stainless steel soldier figures that are part of the memorial and has enhanced the lighting for nighttime visits.

Weber said there will be a small ceremony at the memorial on Monday to mark the holiday. About 70 Korean War veterans are expected to gather at 1 p.m. for the presentation of the colors and the laying of a wreath.

Park Service spokesman Earle Kittleman said the agency was pleased the work at the memorial finally was getting done. For months, he had to respond to phone calls and letters from concerned veterans.

"We want visitors to the parks to be able to walk into the memorial without running into obstacles and closed areas," he said. "We are happy that all the parties have worked together and everything will be ready for Memorial Day.".

EXPLANATION OF **SELECTED** VOTES TO THE TAXPAYER RE-LIEF ACT OF 1997

• Mr. ABRAHAM. Mr. President, now that the Taxpayer Relief Act of 1997

has passed the Senate, I wanted to take a few moments to discuss several of the more important votes that took place.

The first of these was the Daschle amendment. This amendment constituted a comprehensive substitute to the Finance Committee plan, but I believe it failed to live up to the spirit of the budget agreement between congressional leadership and the Clinton administration.

The Daschle substitute would have provided only \$68.5 billion in net tax cuts to the American people-not the \$85 billion called for in the budget agreement. An \$85 billion tax cut represented less than 1 percent of the total tax burden over the next 5 years, yet the Daschle substitute would have reduced that relief by almost 20 percent. The Daschle amendment reduced the \$500 per child tax credit to \$350. It excluded millions of tax-paying families with teenage children from receiving any tax relief at all, including as many as 50,000 families in Michigan. And it drastically reduced the capital gains tax relief for seniors and small businessmen. For these reasons, I opposed it.

There were several amendments targeted at the Finance Committee's \$500 per child tax credit. The Kerry amendment would have made the child tax credit refundable against FICA tax payments. To pay for refundability, the amendment would have reduced the income levels at which the credit is phased-out.

Mr. President, I support making the family tax cuts in this legislation broader to include lower-income families, but I oppose taking tax relief away from middle-class families to do so. The Kerry amendment would have eliminated the \$500 credit for millions of middle-class families who pay almost 40 percent of their income in taxes while redirecting that relief towards families with no income tax burden and actually receive money from the Federal Government.

A similar amendment, offered by Senator LANDRIEU, would have permitted families receiving payments under the earned income credit to also receive full \$500 per child tax credits. Senator LANDRIEU would have offset these new payments by reducing the allowable family income from \$110,000 to \$75,000. Once again, this amendment would have taken relief away from taxpaying families. While I support giving tax relief to families of all incomes, it is not right to take tax relief away from families earning as little as \$75,000 to make it possible.

An amendment which I supported was offered by Senator GRAMM to provide the full \$500 per child tax credit to parents of children ages 13 to 17. Under the Finance bill, the full child credit would only go to those parents who deposit it into a qualified tuition savings plan for their children. For those parents who are unable to afford such a plan, or whose children do not go to college, they would only qualify for a

reduced tax credit. I disagree with this approach, and supported the Gramm amendment. The whole purpose of the \$500 per child credit is to let families keep more of what they earn so they can spend that money on their priorities, not the Federal Governments. In Michigan, thousands of families have children who choose not to go to college. I do not believe they should be penalized for making that choice.

Senator JEFFORDS offered an amendment to make the existing dependent care tax deduction refundable. I support making childcare available to more parents, but I am concerned that the Jeffords amendment would create a bias against small, neighborhood child care givers and towards large, accredited facilities. Specifically, the Jeffords amendment would give families a larger tax credit for sending their children to an accredited facility than if they chose a smaller, unaccredited caregiver. I believe this is a poorly thought out provision which create an unjustified intrusion by the Federal Government into the child care decisions of parents. Rather than allow parents to make their own child care decisions free from a biased tax code, this amendment would have placed parents in a position of losing part of their tax credit just because they chose the neighbor they know and trust, rather than the stranger working at the large, accredited child care center. For that reason, I opposed the amendment.

Another amendment I opposed was the Kennedy amendment to raise the cigarette excise tax by an additional 23 cents. Senator KENNEDY's intention was to use the \$12 billion raised by this tax to provide additional funding for children's health insurance.

Mr. President, I support the underlying bill's provision to ensure that deserving children get adequate funding to meet the health insurance challenge. The Finance Committee bill, as amended by the Senate, would spend \$24 billion over the next 5 years, or about \$1,600 per child to address this issue. Senator KENNEDY's amendment would provide an additional \$12 billion over 5 years for health insurance coverage. Mr. President, I believe it is incumbent upon Senator KENNEDY and other supporters of this higher level of funding to demonstrate how these sums could be effectively spent to combat a problem that the Clinton administration has agreed could be solved with a lower funding level. In my opinion, Senator KENNEDY failed to make that case, and for that reason I opposed the Kennedy amendment.

One amendment which I supported was offered by Senator DURBIN to provide the self-employed with the ability to deduct 100 percent of their health insurance costs. I believe the current policy toward self-employed Americans is unfair and discriminatory and I supported the Durbin amendment in an effort to ensure that this issue was addressed by the conference committee. While the Durbin amendment failed on a point of order, a subsequent Nickles amendment to provide 100 percent deductibility by the year 2007 was adopted and will likely be made part of the bill sent to the President. I supported that amendment as well, and look forward to seeing this provision made law.

A final effort which I supported was the McCain point of order against the creation of an intercity passenger rail fund. My vote in support of Senator McCain should not be interpreted as a vote against Amtrak. Instead, I opposed this fund because it is designed to skirt the existing budget process and create a bias for Amtrak funding and against other Federal programs, such as veterans' programs, community health centers, and other essential services. In my opinion, the proponents of the Amtrak fund have failed to demonstrate why Amtrak funding should be given a special place of prominence among all other federal programs. Next year, the Federal Government will take in \$1.7 trillion in tax revenues. If Amtrak funding is a priority, I am confident that sufficient money can be found in the budget without resorting to tax increases.

SENATOR TORRICELLI **HONORS** DEPARTING SWEDISH AMBAS-SADOR

• Mr. TORRICELLI. Mr. President, I rise today to acknowledge the monumental service and dedication of one of Sweden's finest Ambassadors ever to have served in the United States, Mr. Henrik Liljegren. After 41/2 years in Washington, Ambassador Liljegren is being reassigned to Istanbul, Turkey, and I want to take this opportunity to express my admiration for, and gratitude to, this skilled diplomat.

Ambassador Liljegren has spent his time in Washington carefully fostering a new level of understanding between our two countries. The end of the cold war has created new perspectives for Sweden's foreign policy, and new opportunities for Sweden and the United States to further their relationship. Ambassador Liljegren is well respected for his willingness to promote closer ties between the people of our two great nations.

His strategy for strengthening United States-Swedish ties has been multifaceted and creative. For example, he recently testified before the Senate Banking, Housing, and Urban Affairs Committee to help determine whether or not neutral countries had profited from their policies during the Second World War. Ambassador Liljegren was aware of the State Department's Eizenstat Report, which was stern in its condemnation of neutral states during this period, and was forthcoming in explaining his country's policies vis-avis the Third Reich. His testimony was influential in drawing attention to the systematic effort on the part of the Swedish Foreign Ministry to assist the Jews during World War II.
On behalf of my colleagues in the

Senate and the entire Nation, I want to