

Heimlich maneuver on the little girl and dislodged the candy from her throat, quite possible saving the little girl's life.

The final AAA School Safety Patrol Lifesaving Award recipient comes from Minneapolis, Minnesota.

On November 2, 1998, 11-year-old Jenny Lind Community School Safety Patrol Tonya L. M. Boner was completing her shift for the day when she decided to wait a little longer to help some stragglers cross the street safely.

Three students, ages 7, 9, and 10, began to cross the road. Across the intersection, a car stopped briefly at the stop sign, then headed straight for the crosswalk and the students. Seeing the immediate danger, Tonya hurried the students to the other side just as the car sped through the crosswalk a mere 2 feet from where she and the students had been walking seconds before.

Mr. President, on behalf of the Senate, I extend congratulations and thanks to these young women and men who are visiting the Capitol today. They are an asset to their communities, and their families and neighbors should be very proud of their courage and dedication.

I would also like to recognize the American Automobile Association for providing the supplies and training necessary to keep the safety patrol on duty nationwide.

Since the 1920's, AAA clubs across the country have been sponsoring student safety patrols to guide and protect younger classmates against traffic accidents. Easily recognizable by their fluorescent orange safety belt and shoulder strap, safety patrol members represent the very best of their schools and communities. Experts credit school safety patrol programs with helping to lower the number of traffic accidents and fatalities involving young children.

We owe AAA our gratitude for their tireless efforts to ensure that our Nation's children arrive to and from school safe and sound.

And we owe our thanks to these exceptional young men and women for their selfless actions. The discipline and courage they displayed deserves the praise and recognition of their schools, their communities and the Nation.

CLARIFYING TAX TREATMENT OF SETTLEMENT TRUSTS ESTABLISHED UNDER ANCSA

Mr. STEVENS. Mr. President, today I join Senator MURKOWSKI in rising in support of S. 933, which would clarify tax treatment of Settlement Trusts established under the Alaska Native Claims Settlement Act. Our legislation would amend the U.S. tax code by allowing these Settlement Trusts to organize as 501(c)(28) tax exempt organizations. This bill is similar to S. 2065 which I co-sponsored with Senator MURKOWSKI last year.

Consistent with last year's proposal, this bill allows for conveyances to a Settlement Trust without including those contributions in the beneficiaries' gross income. This is an important provision because under the current tax code, beneficiaries of a Settlement Trust can be taxed on contributions to the trust, even though they haven't received a payment or disbursement from the Settlement Trust.

Our new provision also outlines the process and terms for revoking a trust's tax exempt status as a 501(c)(28) organization. Under this provision, if a Settlement Trust engages in forbidden activities as outlined in the Alaska Native Claims Settlement Act, its election as a 501(c)(28) tax exempt organization would be revoked and the trust would pay a tax on the fair market value of the assets held. This ensures that U.S. taxpayers will not underwrite forbidden transactions within the trusts or between the trusts and the beneficiaries.

This provision also requires a Settlement Trust to distribute at least 55 percent of its adjusted taxable income for each year. This would insure that Settlement Trusts fulfill a basic obligation to the beneficiaries.

In addition, the new provision requires trusts electing to be recognized as 501(c)(28) tax exempt organizations to withhold income tax from payments made to beneficiaries. There is, however, an important exception to this withholding provision. That exception would apply to third party payments made on the behalf of beneficiaries for educational, funeral, or medical benefits.

It is my hope that we will clarify the tax treatment of these Settlement

Trusts so that beneficiaries are treated in a fair and just manner.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, May 3, 1999, the federal debt stood at \$5,562,741,424,540.43 (Five trillion, five hundred sixty-two billion, seven hundred forty-one million, four hundred twenty-four thousand, five hundred forty dollars and forty-three cents).

Five years ago, May 3, 1994, the federal debt stood at \$4,569,524,000,000 (Four trillion, five hundred sixty-nine billion, five hundred twenty-four million).

Ten years ago, May 3, 1989, the federal debt stood at \$2,769,324,000,000 (Two trillion, seven hundred sixty-nine billion, three hundred twenty-four million).

Fifteen years ago, May 3, 1984, the federal debt stood at \$1,489,259,000,000 (One trillion, four hundred eighty-nine billion, two hundred fifty-nine million).

Twenty-five years ago, May 3, 1974, the federal debt stood at \$467,768,000,000 (Four hundred sixty-seven billion, seven hundred sixty-eight million) which reflects a debt increase of more than \$5 trillion—\$5,094,973,424,540.43 (Five trillion, ninety-four billion, nine hundred seventy-three million, four hundred twenty-four thousand, five hundred forty dollars and forty-three cents) during the past 25 years.

REVISED BUDGET LEVELS FOR FISCAL YEAR 1999

Mr. DOMENICI. Mr. President, pursuant to Sec. 209 of H. Con. Res. 68, the Concurrent Resolution on the Budget for Fiscal Year 2000, I hereby submit to the Senate revised budget levels for fiscal year 1999.

The following table displays the appropriations caps and the committee allocation levels that will be enforced for the remainder of fiscal year 1999.

I ask unanimous consent to have the table printed in the RECORD.

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

SENATE COMMITTEE BUDGET AUTHORITY AND OUTLAY ALLOCATIONS PURSUANT TO SECTION 302 OF THE CONGRESSIONAL BUDGET ACT, BUDGET YEAR TOTAL 1999

[In millions of dollars]

| Committee | Direct spending jurisdiction | | Entitlements funded in annual appropriations acts | |
|---|------------------------------|---------|---|---------|
| | Budget authority | Outlays | Budget authority | Outlays |
| Appropriations: | | | | |
| Defense | 279,891 | 271,403 | 0 | 0 |
| General Purpose Discretionary | 287,157 | 273,901 | 0 | 0 |
| Violent Crime Reduction Trust Fund | 5,800 | 4,953 | 0 | 0 |
| Highways | 0 | 21,885 | | |
| Mass Transit | 0 | 4,401 | | |
| Mandatory | 299,159 | 291,731 | 0 | 0 |
| Total | 872,007 | 868,274 | 0 | 0 |
| Agriculture, Nutrition, and Forestry | 8,931 | 6,362 | 17,273 | 9,183 |
| Armed Services | 48,285 | 48,158 | 0 | 0 |
| Banking, Housing, and Urban Affairs | 9,200 | 3,182 | 0 | 0 |
| Commerce, Science, and Transportation | 8,119 | 5,753 | 682 | 678 |

SENATE COMMITTEE BUDGET AUTHORITY AND OUTLAY ALLOCATIONS PURSUANT TO SECTION 302 OF THE CONGRESSIONAL BUDGET ACT, BUDGET YEAR TOTAL 1999—Continued

[In millions of dollars]

| Committee | Direct spending jurisdiction | | Entitlements funded in annual appropriations acts | |
|--------------------------------------|------------------------------|-----------|---|---------|
| | Budget authority | Outlays | Budget authority | Outlays |
| Energy and Natural Resources | 2,185 | 2,163 | 40 | 39 |
| Environmental and Public Works | 28,591 | 1,365 | 0 | 0 |
| Finance | 694,516 | 688,064 | 146,033 | 146,926 |
| Foreign Relations | 10,908 | 12,141 | 0 | 0 |
| Governmental Affairs | 58,113 | 57,036 | 0 | 0 |
| Judiciary | 4,954 | 4,528 | 231 | 232 |
| Labor and Human Resources | 8,000 | 7,525 | 1,328 | 1,328 |
| Rules and Administration | 93 | 56 | 0 | 0 |
| Veterans' Affairs | 1,204 | 1,428 | 22,629 | 22,536 |
| Indian Affairs | 492 | 485 | 0 | 0 |
| Small Business | 0 | (220) | 0 | 0 |
| Unassigned to Committee | (303,086) | (294,966) | 0 | 0 |
| Total | 1,452,512 | 1,411,334 | 188,216 | 180,922 |

RECOGNITION OF KAREN MIKOLASY—WASHINGTON STATE TEACHER OF THE YEAR

Mr. GORTON. Mr. President, "Teacher"—Webster's defines a teacher as one who "imparts knowledge of or skill in" a particular subject matter. Teaching, of course, extends far beyond that clinical definition. Many teachers bring passion and dedication to their work that often reaches outside the classroom as teachers serve as mentors, coaches, advisors and friends to their students. Each of us can remember a teacher who inspired us, motivated us, even changed our lives.

The students at Shorecrest High School in Washington state have just such a teacher. Karen Mikolasy has taught for 28 years with passion for her students and for her work. She emphasizes consistency and standards. In Mrs. Mikolasy's class homework is handed in on time and papers are rewritten until they earn at least a B. That consistency in expectations also carries over to consistent positive reinforcement to her students—she tells them daily that it is a privilege to be their teacher. She says that in 28 years, not one day has gone by which she hasn't wanted to be in the classroom with her students.

I was honored to meet Mrs. Mikolasy a few weeks ago in my office while she was in DC to be recognized as the Washington State Teacher of the Year. In the few minutes I met with her, I understood why she won this honor. Her passion and commitment to educating and inspiring young people was clear. The words of her students however, are probably the best tribute.

One student characterized Mrs. Mikolasy this way: "... she teased, she nagged, fumed, roared, tested and laughed. She turned us into real readers. She led us through worlds both familiar and foreign. There are still rumors that hint at her unwavering stance in class, but one legend should not be overlooked for forgotten. Mrs. Mikolasy is and always will be a masterful teacher."

Mrs. Mikolasy also tells a story about a package she received one day from a former student who is now a lawyer. The package, in which was a Mont Blanc pen, also included a note:

"Dear teacher, big case, won lots of bucks! Won case because of writing. You taught writing: you get pen. I did writing: I get money. Spend money. Money gone? Do more writing, get more money. Writing not work, maybe I come get another writing lesson." It is said that while most Americans spend their living building careers, teachers spend their careers building lives. That certainly seems to be the case with Karen Mikolasy.

So today I recognize Karen Mikolasy with the Innovation in Education Award. This is an award I give out each week to recognize people who make a difference in our local communities. It is based on the common-sense idea, that it is parents and educators who look our children in the eyes every day who know best how to educate them. Karen Mikolasy is most deserving of this award.

Last night another experience made clear to me the impact teachers can have on their students. I attended an awards dinner for the "We the People . . . the Citizen and the Constitution" program. The program encourages junior high and high school students to study the constitution by developing competitive teams at each school. Each team has a teacher as a coach. Last night each teacher was recognized. There were no fewer than 1200 students giving their teachers standing ovations and cheering in appreciation of their efforts.

I also like to recognize all of the teachers in Washington state, who demonstrate their passion for teaching and for kids every day in the classroom. Today and the balance of this week is set aside to honor and celebrate teachers. I know that all of my colleagues will join me in recognizing our wonderful teachers across the nation.

RECOGNITION OF THE WASHINGTON STATE CHAMPIONS OF THE "WE THE PEOPLE . . . THE CITIZEN'S AND THE CONSTITUTION" COMPETITION

Mr. GORTON. Mr. President, this week's Innovation in Education Award recipient is an award winning class from Tahoma High School in Maple

Valley, Washington. Earlier this year 29 exceptional students from Tahoma High School in Washington state won Washington state's competition testing their knowledge of the Constitution. As a result of that victory, this past weekend they were in Washington, D.C. to participate in the national finals of the "We the People . . . The Citizen and the Constitution" program.

The "We the People . . . The Citizen and the Constitution" program, administered by the Center for Civic Education, provides our elementary and secondary students a strong foundation in the history and philosophical underpinnings of the Constitution. That foundation ultimately promotes a sense of civic responsibility in these students and provides them with the means to act effectively within a democratic society.

The final activity in this program, which took place April 30-May 3, is a simulated congressional hearing in which students "testify" before a panel of judges. Students demonstrate their knowledge and understanding of constitutional principles and have opportunities to evaluate, take, and defend positions on relevant historical and contemporary issues. I am happy to announce that I attended last night's award ceremony which the Tahoma High team won a regional award.

I am proud of the achievement of these students and am happy to recognize them. They are Adam Baldrige, Mary Basinger, Josh Bodily, Sydney Brumbach, Katie Carder, Erica Chavez, Elizabeth Dauenhauer, Steven Dekoker, Meaghan Denney, Nathan Dill, Marisa Dorazio, Jesse Duncan, Jayson Hart, Jon Hallstrom, Carolyn Hott, Daniel Linder, Casey Lineberger, Clark Lundberg, Karrie Pilgrim, Michael Pirog, David Rosales, Jason Shinn, Jeremy Sloan, Justin Sly, Donny Trieu, Orianna Tucker, Jessica Walker, Raymond Williams, and Elizabeth Zaleski. I also recognize Kathy Hand, the Washington state coordinator for the "We the People . . ." program, and Kristy Ulrich, the district coordinator.

Finally, I applaud Mark Oglesby and his assistant Stephanie Galloway, the teachers who have led their Tahoma High School class to this national competition, and have taught the past four