

Jif-Pak Manufacturing, Inc.  
 Koch Supplies Inc.  
 Le Fiell Company  
 Linker Machines  
 Loma International, Inc.  
 Mahaffy & Harder Engineering Company  
 Maja Equipment  
 Marlen Research Corporation  
 Mepaco/Apache Stainless Equipment Corp.  
 Mettler Toledo  
 Mince Master  
 Nalco Chemical Co.  
 Neogen Corporation  
 New Science Management  
 Norwood Marking Systems, Inc.  
 NSF International  
 NuTEC Manufacturing, Inc.  
 Planet Products Corporation  
 Prime Prodata, Inc.  
 Prime Label Consultants, Inc.  
 Remco Products Corporation  
 Ross Industries, Inc.  
 Rudolph Industries  
 Russell Harrington Cutlery Co.  
 Karl Schnell, Inc.  
 Sensitech, Inc.  
 S.F.B. Plastics, Inc.  
 Silliker Laboratories Group  
 Speco, Inc.  
 The Stellar Group  
 Strahman Valves, Inc.  
 Tipper Tie, Inc.  
 Treif USA, Inc.  
 Triton Commercial Systems  
 Unitherm Food Systems  
 Vande Berg Scales  
 CV999 Packaging Systems  
 Waterlink/Hycor  
 Whizard Protective Wear Corporation  
 York Saw & Knife  
 Zer-O-Loc Insulated Panel & Door Systems

#### VICTIMS OF GUN VIOLENCE

Mr. DURBIN. Mr. President, it has been more than a year since the Columbine tragedy, but still this Republican Congress refuses to act on sensible gun legislation.

Since Columbine, thousands of Americans have been killed by gunfire. Until we act, Democrats in the Senate will read some of the names of those who lost their lives to gun violence in the past year, and we will continue to do so every day that the Senate is session.

In the name of those who died, we will continue this fight. Following are the names of some of the people who were killed by gunfire one year ago today, on June 14, 1999:

Juan Avina, 21, San Antonio, TX.  
 Theodoro Espada, 33, Dallas, TX.  
 Samuel Foster, 30, Chicago, IL.  
 Jonathan Hayes, 28, New Orleans, LA.  
 Johnny Jackson, 21, Detroit, MI.  
 Jamie Jones, 21, Miami-Dade County, FL.  
 Frank Ivery Odom, 23, Washington, DC.  
 Antonio Rodriguez, 20, Kansas City, MO.  
 Carlos Santiago, 23, Chicago, IL.  
 Eric T. Smith, 24, Chicago, IL.  
 Michael Theard, 35, New Orleans, LA.  
 Lakecia Wesley, 20, Washington, DC.  
 Unidentified male, 53, Charlotte, NC.  
 Unidentified male, Newark, NJ.

#### S. RES. 319

Mr. ASHCROFT. Mr. President, I rise in support of S. Res. 319, which the Senate approved on Friday, during National Homeownership Week. I thank my colleagues for supporting this im-

portant resolution which affects the security and welfare of Missourians and all Americans. This resolution addresses the importance of placing quality housing within reach of a greater number of Americans as well as improving housing opportunities for Americans at all income levels. I, along with my colleagues, support the efforts of Habitat for Humanity and "The House the Senate Built" project.

As you know, the largest debt most families take on in their lifetimes is a home. Over 65 percent of Americans own a home, as do approximately 80 percent of Americans over the age of 50. This represents real progress. In 1940, fully 56 percent of Americans were renters. Clearly, America has come a long way. People buy homes for different reasons. A home can be a place of safety to raise a family, the potential of financial security, a sense of community. All around Missouri, and across this great nation, couples of all ages agree that buying a home is among the essential steps a family takes to ensure stability and prosperity in their lives.

While homes are a worthwhile investment, they also are expensive. Real estate experts recommend that families buy homes valued at over three times their annual income—a sum far greater than what families could pay back in a year, or two, or even five. So, most Americans take out a mortgage. Once this burden of debt is behind them, they are free to dream new dreams—pay for their children's or grandchildren's education, travel, or make other investments.

Homeownership is an important factor in promoting economic security and stability for American families. The level of homeownership among foreign-born naturalized citizens who have been in the United States for at least six years is the same as the level of homeownership of the Nation as a whole. When families such as these, who are new to our shores, prosper, we as a nation prosper.

This resolution expresses the Senate's concern for improving homeownership in America. The resolution commends the nonprofit housing organization, Habitat for Humanity, and supports their commitment to partner with the United States Senate to strengthen neighborhoods and communities by building simple and affordable homes with low-income buyers. I thank Senator BROWBACK for offering this resolution and endorse its passage.

#### ESTATE TAX RELIEF

Mrs. MURRAY. Mr. President, I rise today to express my support for S. 1128, the Estate Tax Elimination Act.

Mr. President, I came to understand the impact of the federal estate tax during my first campaign for election to the U.S. Senate. As I met with hundreds of small businessmen and women, timber lot owners, and farmers and

ranchers, I consistently heard the federal estate tax was a major road-block to the long-term success of their family operations.

But when I came to the Senate in 1993, it appeared it would be a long time before Congress could take action on the estate tax, or any other tax issue for that matter. We faced deficits as far as the eye could see. We had to make hard choices about spending cuts and tax relief for the neediest families. I'm pleased that my colleagues and I on the Democratic side made those tough choices in 1993 and in subsequent years. Combined with a strong economy, those tough choices gave us the opportunity to be in the position we are in today.

The effort to roll back the federal estate tax, and provide relief for farms and small businesses, started slowly. In 1995, I joined those efforts by introducing S. 161, the American Family Business Preservation Act. Senator Bob Dole was the prime Republican cosponsor of this measure. With respect to the estate tax, the Murray-Dole bill would have reduced the maximum estate tax rate from 55 percent to 15 percent if the heirs continued to own and operate a business for ten years after the death of the primary owner. Given the limited resources we had, I believed this modest bill was a good step forward.

In 1997, Congress passed the Taxpayer Relief Act, a bipartisan effort to reduce taxes for working Americans. The bill provided for an increase in the estate tax exemption over ten years, and created an additional exemption for small business and farm assets. I supported this bipartisan initiative to provide estate tax relief to my constituents. As it is phased in, this law will help to ensure the very small percentage of estates subject to the estate tax bill grow even smaller.

But we should all recognize the environment has changed. As projected surpluses have grown, the debate about the estate tax has turned from increasing the exemption to outright repeal. Estate tax opponents have made their case for elimination, and it's compelling. The question for me is no longer whether the estate tax will or should be repealed, but how and when it will be repealed. I believe one of the appropriate roles for Democrats in this debate—the same Democrats who helped balance the budget—is to ensure that we promote as progressive an end to the estate tax as possible.

At this moment in time, I believe S. 1128 is the most progressive estate tax repeal vehicle that is under consideration. Instead of taxing an estate when it is transferred to the next generation, it would require heirs to pay a capital gains tax on appreciated value when the asset is sold. This provides an effective mechanism for transferring farm and business assets, while still maintaining a reasonably progressive tax structure.

I understand there is some debate about whether S. 1128 or similar proposals will increase the tax code's complexity. Now that the House has overwhelmingly passed estate tax repeal, we have an ideal opportunity to engage in a serious, thoughtful debate about the current effects of the estate tax and the possible implications of various repeal proposals. I believe by the end of this year, Congress, the Administration, and the American public will have a better understanding of the complex choices we face.

I would like to make it clear that I do not believe estate tax repeal should be the only tax priority of this or future Congresses. There are many inequities, complexities, and inefficiencies in the tax code, many of which affect low- and middle-income working families who need tax relief the most.

In the spirit of helping those who need it the most, I have cosponsored legislation to address the alternative minimum tax and the marriage penalty. In addition, I have cosponsored tax legislation to expand health insurance, improve the infrastructure of our nation's public schools, encourage alternative energy sources, enhance the safety net for farmers and ranchers, and increase the availability of child care and long-term care. Last year, I sponsored tax legislation to protect forest and agricultural land, which passed the Senate in July.

Estate tax relief should certainly be an important component in any agenda to provide relief and economic opportunities to working families and family-owned businesses. Therefore, I support estate tax repeal in the context of a modest, targeted tax cut benefitting working families.

Before the end of the year, Congress and the Administration will likely reach agreement on a reconciliation package. Further reform—if not repeal—of the estate tax should be a part of that package. While repeal may not be possible this year, I look forward to strongly supporting increased exemptions for small business and farm assets. At the very least, we should guarantee a brighter and less complicated future for those families that need estate tax reform the most.

I urge my colleagues to cosponsor S. 1128, and to work toward meaningful action on the estate tax issue before Congress adjourns this fall.

#### 225TH ANNIVERSARY OF THE UNITED STATES ARMY

Mr. GRAMS. Mr. President, Valley Forge, Gettysburg, Normandy, Pusan, Panama, and Kuwait are well-known names in our nation's history. I proudly rise to honor an American institution that has proven its unparalleled greatness time and again in battles such as these. I ask my colleagues to join me in recognizing today as the 225th anniversary of the U.S. Army.

When the Second Continental Congress established the U.S. Army on

June 14, 1775, it set forth an organization that has repeatedly faced adversity straight in the eye and never backed down. From fulfilling the promises of the Declaration of Independence to countering Saddam Hussein's aggression in Kuwait, the Army's dedication to our nation's bedrock values and its protection of our cherished freedoms has been exemplary. For more than two centuries, Army personnel have rallied to both defend our American shores and ensure the rights of citizens around the world.

The role of a soldier has changed drastically over the Army's rich, 225-year history. Technological and political changes have altered the battlefield landscape, but the core principles the Army consistently upholds have not changed. Those principles were captured by General Douglas MacArthur in his 1962 address at West Point:

Duty, honor, country: Those three hallowed words reverently dictate what you ought to be, what you can be, what you will be. They are your rallying point to build courage when courage seems to fail, to regain faith when there seems to be little cause for faith, to create hope when hope becomes forlorn.

While many of the Army's accomplishments have been in battle, others have come during pivotal moments of peace. Since its inception, the Army has been instrumental in humanitarian and disaster relief efforts that have helped countless citizens in their greatest time of need. By helping tornado victims throughout the American Midwest or assisting in the flood-ravaged areas of Mozambique, Army personnel serve honorably.

The Army has a long history of turning ordinary men and women into distinguished soldiers. Currently, there are about 480,000 soldiers on active duty, comprising the premier fighting force in the world. Whether it is the most senior Army general or the soldier standing guard at the North Korean border, the quality of our soldiers is unsurpassed. It is consistently proven that the investment we make in our military personnel today reaps the leaders of tomorrow.

One of my highest priorities here in Congress is maintaining the strength of that important investment, because it is crucial to our future. At the very root of our national security is the well-being of our soldiers. This includes supplying the best technologically advanced equipment in the world and ensuring our Armed Forces are funded at levels that adequately compensate our dedicated servicemen and women.

The dedication and sacrifices demonstrated by millions of Army veterans must never be forgotten, nor should their needs be neglected; honoring the commitments this nation has made to its veterans is vital.

As we celebrate the Army's 225th anniversary today, I encourage all Americans to reflect on the blanket of free-

doms we are blessed with, thanks to the sacrifices made by those who valiantly heed the call of duty by serving in the United States Army, both in war and peacetime. I am proud to join my colleagues in congratulating the Army on this impressive milestone.

#### REPEAL OF THE TELEPHONE EXCISE TAX

Mr. BURNS. Mr. President, I rise today to express my support for a bill which I have co-sponsored. The bill, S. 2330, will repeal federal excise taxes on telephone services.

This tax was first introduced as a temporary luxury tax in 1898 to fund the Spanish American War. However, over 100 years later this tax remain in effect. The definition of temporary should not span an entire century.

This tax is imposed on telephone and other services at a rate of 3 percent. Furthermore, these taxes are not applied to a specific purpose that enhances telephone service in our nation—rather these taxes are directed in the general revenue account. In other words, there is no reason we shouldn't repeal this tax. It means only one thing—Montanans end up paying one more tax to encourage government spending.

As I said a moment ago, this tax was enacted to fund the Spanish American War. Considering that war was ended a mere six months after it began, I feel its time to repeal this tax. Instead, Montana consumers continue to pay this tax on all their telephone services—local, long distance, and wireless.

It is time to eliminate this excise tax. At the time of enactment, this tax was considered a luxury tax on the few who owned telephones in 1898—this tax has now become an unnecessary burden on virtually every American taxpayer. Repealing this excise tax on communications services will save consumers over \$5 billion annually.

Furthermore, this tax is regressive in nature. It disproportionately hurts the poor, particularly those households on either fixed or limited incomes. Even the U.S. Treasury Department has concluded in a 1987 study that the tax "causes economic distortions and inequities among households" and "there is no policy rationale for retaining the communications excise tax."

Rural customers in states like Montana are also disproportionately impacted. This tax is even more of a burden on rural customers due to the fact that they are forced to make more long distance calling comparative to urban customers.

This tax also impacts Internet service. The leading reason why households with incomes under \$25,000 do not have home Internet access is cost. If consumers are very price sensitive, the government should not create disincentives to accessing the Internet. Eliminating this burdensome tax can help to narrow the digital divide.

Mr. President, this is a tax on talking—a tax on communicating—a tax on