

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

our nation's economy—I encourage my colleagues to join me in support of this bill to repeal this unnecessary and burdensome general revenue tax.

SEQUENTIAL REFERRAL

Mr. WAXMAN. Mr. President, I ask unanimous consent to have printed in the RECORD my letter to Senator LOTT dated May 8, 2000.

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

U.S. SENATE,
COMMITTEE ON ARMED SERVICES,
Washington, DC, May 8, 2000.

Hon. TRENT LOTT,
Majority Leader,
U.S. Senate, Washington, DC.

DEAR MR. LEADER: Pursuant to section 3(b) of S. Res. 400 of the 94th Congress, I request that S. 2507, the Intelligence Authorization Act for Fiscal Year 2001, which was reported out on May 4 by the Select Committee on Intelligence, be sequentially referred to the Committee on Armed Services for a period not to exceed thirty days.

With kind regards, I am
Sincerely,

JOHN WARNER,
Chairman.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Tuesday, June 13, 2000, the Federal debt stood at \$5,651,368,584,663.04 (Five trillion, six hundred fifty-one billion, three hundred sixty-eight million, five hundred eighty-four thousand, six hundred sixty-three dollars and four cents).

Five years ago, June 13, 1995, the Federal debt stood at \$4,903,284,000,000 (Four trillion, nine hundred three billion, two hundred eighty-four million).

Ten years ago, June 13, 1990, the Federal debt stood at \$3,120,867,000,000 (Three trillion, one hundred twenty billion, eight hundred sixty-seven million).

Fifteen years ago, June 13, 1985, the Federal debt stood at \$1,766,874,000,000 (One trillion, seven hundred sixty-six billion, eight hundred seventy-four million).

Twenty-five years ago, June 13, 1975, the Federal debt stood at \$528,036,000,000 (Five hundred twenty-eight billion, thirty-six million) which reflects a debt increase of more than \$5 trillion—\$5,123,332,584,663.04 (Five trillion, one hundred twenty-three billion, three hundred thirty-two million, five hundred eighty-four thousand, six hundred sixty-three dollars and four cents) during the past 25 years.

ADDITIONAL STATEMENTS

TRIBUTE TO CAPTAIN VILHELM HANSEN (1917–2000)

• Mr. LIEBERMAN. Mr. President, I submit for the RECORD the following, written by Marshall H. Cohen, photo-journalist, and honorary life-member

of the Association of Tall Ship, The Danmark, June, 2000.

Captain Vilhelm Hansen passed away at age 82 on May 3, 2000. Captain Hansen was master of the training ship the *Danmark* for twenty-two years from 1964 until his retirement in 1986. He was not only a legendary captain and educator, training thousands of Danish men and women for maritime careers, but also a familiar, and well-liked ambassador of good will to the United States with his ready wit, his unparalleled knowledge of seamanship, and his unbending strong character. Whenever the *Danmark* anchored in various East Coast ports, thousands of Americans, including members of the U.S. Congress, have been welcomed on board this beautiful full-rigged ship.

Captain Hansen received many honors and awards here in the United States. He has been presented with the keys to many U.S. cities, among them, Baltimore. He received the Danish-American Society's "Man of the Year" award in New York City in 1987, and this year (June 8, 2000) Captain Hansen posthumously received the National Maritime Historical Society Walter Cronkite Award for Excellence in Maritime Education in a ceremony in Miami, Florida.

The *Danmark* has played a significant role in the maritime history of the United States. In 1939, the *Danmark* was on a routine training mission to the United States when the Second World War began. The Captain at that time, Knud Hansen, was informed that Germany had invaded Denmark, and consequently, the *Danmark* remained in the United States for the duration of the war. The *Danmark* was based in New London, Connecticut, and served as a training ship for U.S. sailors.

The First Officer of the *Danmark* during the war was Knud Langevad, and he was in charge of training more than 5,000 U.S. cadets. He also convinced U.S. authorities of the value of learning basic seamanship on a tall ship, and following the war the U.S. Coast Guard purchased its well-known tall ship the *U.S. Eagle*, to replace the *Danmark*.

Reflecting this special kinship between the two ships, the *Danmark* sails as the first foreign ship behind the *Eagle* in official Tall Ship Parades. It will be so honored again in June and July, 2000 during the millennium voyage of tall ships along the East Coast, from Miami to Boston.

On July 4, 1986 the *Danmark* was honored with the number two position sailing behind the *Eagle* during the Parade of Tall Ships celebrating the 100th birthday of the Statue of Liberty. It was Captain Hansen's final voyage as master of the *Danmark* prior to his retirement that year. Captain Vilhelm Hansen, in his white uniform and gold braided cap, steered his 253 foot ship into the South Street Seaport, New York City, for the last time. He barked his final commands to the officers, switched off the auxiliary engine, and ended his distinguished career during this memorable event in American history. ●

TRIBUTE TO LIEUTENANT GENERAL BLOUNT

• Mr. L. CHAFEE. Mr. President, I would like to take a moment to pay tribute to a Rhode Island hero.

Mr. President, Lieutenant General John Bruce Blount was just given an Honorary Doctorate Degree from his alma mater, the University of Rhode Island. A former star athlete, a decorated war hero of two wars, Korea and Vietnam, and a man who helped end the Army-McCarthy hearings of the

1950s, Rhode Islanders were happy to welcome him home.

The Providence Journal ran this article, "Hometown Hero Blount to be Honored at URI Graduation," about him.

Mr. President, I ask that the text of the article be inserted in the RECORD.

The article follows:

[From the Providence Journal]

HOMETOWN HERO BLOUNT TO BE HONORED AT
URI GRADUATION
(By David Henley)

KINGSTON—A favorite son will be returning soon.

A decorated hero of two wars, a former star athlete who set the still-standing high school basketball record for points scored in a game over half a century ago and a man who helped end the Army-McCarthy hearings of the 1950s, Lt. Gen. John Bruce Blount will return to the University of Rhode Island in a few weeks to pick up his latest recognition. Blount will be one of four recipients of honorary doctorate degrees from his alma mater at the school's 114th commencement May 20.

"I'm 50 years away from Kingston, but this is a real thrill," Blount said Monday from his home in Columbia, S.C. "My whole family is coming in, from Carolina, Florida, Detroit. I've always maintained my connections back home, and I knew people were trying to do this, but I guess the planets were just in the right alignment."

Blount, known as Bruce, is something of a local legend, both at the university and at South Kingstown High school, where he was a student when he scored his record-setting 66 points. The team then played at the St. Francis Parish Hall on High Street; the games lasted only 32 minutes and there were no three-point shots then.

His military career has been written about many times. As the only URI alumnus to achieve the rank of three-star general, Blount's service in Korea and Vietnam earned him dozens of medals and decorations, including the Silver Star, the Bronze Star, the Korean Chung Mu Distinguished Service Medal and a Purple Heart when he was injured in combat on Korea's Old Baldy.

Blount became nationally famous when he stood his ground under questioning at the McCarthy hearings, earning praise even from Sen. Joseph McCarthy himself, and later produced photographic evidence discrediting the senator by proving he had doctored evidence.

But to many of his own generation, and to his elders, he is probably best remembered as just a kid with a basketball under one arm hitchhiking back and forth between Peace Dale and Kingston.

Blount's family first moved into South County during the Depression, according to his brother Frank, a retired schoolteacher living on Great Island. The boys' father, Joseph Blount, an insurance salesman from Illinois who had met his Rhode Island bride while both served in the Navy in World War I, came to the area looking for work, which he found in local restaurants. Eventually Joe Blount opened Joe's Diner in Peace Dale, where Patsy's Package Store is now, and a second restaurant next to the Wakefield Diner on Main Street. But Loretta Blount had bigger plans for her children.

"My mother knew she wanted her children to go to college, so she moved us out of Peace Dale and out to Kingston, just to be near the campus, when I was about 7," Bruce Blount said. "She financed the house by renting rooms out to college kids. When I finally started at the university myself, I was the only kid who actually was farther away from campus in my frat house than I was at home."