

than the nominees of prior presidents, including those who worked closely with a Senate majority of the same political party.

At this important time in our Nation's history we can all appreciate the need for a sound judiciary. Under the Democratic majority, we will continue to review nominees' files expeditiously and grant hearings regularly to candidates with complete paperwork and home State consent. Our record breaking efforts in the past 14½ months have left us with few remaining nominees who are ready to appear before the Committee. Of the circuit court nominees who have not yet received a hearing, half of them, 6, are without home State consent. Only 3 remain from the initial 11 circuit court nominees who have not had a hearing and have home State Senator support. Of the 17 district court nominees who have not yet received a hearing, more than half of them 9 have incomplete paperwork, including six of them without home State consent. Moreover, 9 out of 17 district court nominees are without ABA ratings.

Despite the partisan din about blockades and obstructionism, Democrats are actually achieving almost twice as much as our Republican counterparts did to staff the Federal courts. The Democratic Senate has shown its resolve to work in a bipartisan way to fill judicial vacancies. That is what the confirmation of 80 judges in less than 15 months demonstrates.

But let me be clear. Our judiciary would be in even better shape if so many judicial nominees of the prior administration had not been purposely blocked and defeated, if we received more timely reviews from the ABA, and even a little cooperation from this administration by nominating more moderate, mainstream judicial nominees. I, again, invite the President and all Republicans to join with us and work with us to fill the remaining judicial vacancies as quickly as possible with qualified, consensus nominees chosen from the mainstream and not for their ideological orientation, nominees who will be fair and impartial judges and will ensure that an independent judiciary is the people's bulwark against a loss of their freedoms and rights.

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**SENATOR STROM THURMOND:  
STATESMAN, PATRIOT, LEADER**

Mr. HELMS. Mr. President, last week, several Senators spoke during morning business one day about our distinguished colleague from South Carolina, Senator THURMOND. Long before I came to the Senate, I myself spoke many times on television editorials commending Senator THURMOND.

He was then, and is today, even more of a genuine American patriot than when I was in Raleigh never dreaming that I would one day be a colleague to Senator THURMOND in the Senate.

Trying to capture the essence of STROM THURMOND in a relatively few words of tribute is impossible. Who can adequately describe his firm handshake, his unmistakable South Carolina cadence, or his almost superhuman capacity for work? How to convey the explosive energy STROM THURMOND has carried anytime he walks into a room?

The sheer breadth of experience STROM THURMOND brings to the Senate boggles the mind: Born in 1902, he served South Carolina as State Senator, as a Circuit Judge, as Governor and as U.S. Senator.

He voted for Franklin Delano Roosevelt in 1932, and more than fifty years later, voted for Ronald Reagan in 1984. He ran for President against Harry Truman in 1948 and actively participated in Bill Clinton's impeachment trial in 1999.

When the Army told him he was too old to fight in World War II, he managed to obtain an age waiver, an age waiver, to participate in the fighting. Then, in typical STROM THURMOND fashion, he landed with the 82nd Airborne Division in Normandy on D-Day. Small wonder that Fort Bragg recently honored him by christening its newest building the Major General Strom Thurmond Strategic Deployment Facility.

My simple references to STROM THURMOND's accomplishments fail to convey the historic legacy he will leave in the Senate. In 1997, STROM became the longest serving Senator in the history of the institution, but he was the quintessential Senator long before he officially assumed that honor.

Senator THURMOND had great influence on my decision in 1972 to become a candidate for the Senate from North Carolina. He came to Raleigh many times urging me to run, and countless others to support me.

Every time he came, he told me again that if I would just run for the Senate, he would come to North Carolina frequently to campaign for me.

I decided to run because thanks to Senator THURMOND, there were many urging me to do it. And, sure enough, there he came, down from Washington to Raleigh, to help me. Again and again he came.

He was a fellow Southerner, and like me, he was a Democrat who had converted to the Republican Party. In those days, there were not a lot of Republicans in North and South Carolina, but STROM was determined to change that. And I might add, parenthetically, that no single individual, with the possible exception of Ronald Reagan, has done more to build the Republican Party in the South than STROM THURMOND.

Senator THURMOND knows how much I admire and respect him. He knows how grateful I am for his enormously helpful trips to North Carolina where we stood together, day after day, night after night, urging the people of North Carolina to send Helms to Washington to help STROM THURMOND.

I am proud to say, that STROM THURMOND became one of the best friends I have ever had, and one of the finest men I have ever known. He tutored me in the intricacies of the Senate and its traditions, the personal dedication the job requires, and the genuine commitment Senators owe to their constituents.

Some years ago, STROM paid me the ultimate honor of asking me to serve as godfather to his newborn daughter. Today, Julie Thurmond Whitmer is a beautiful young woman, and the pride I take in her is exceeded only by her father.

One final note, I owe Senator THURMOND my eternal gratitude for a favor he did for me.

When I arrived in the Senate, I was searching for young people to help me with my Senate responsibilities. Senator THURMOND referred a wonderfully smart, principled, and competent young lady for my staff.

After 30 years of working with, and for, the irreplaceable Mrs. Pat Devine, I can genuinely say that her presence among the "Helms Senate Family" is the finest helping hand STROM THURMOND could possibly extend to me.

Senator THURMOND watched over her protectively, and he often jokingly needed me about how I had "stolen away his red-head".

The Senate simply will never be the same without Senator THURMOND sitting tall and straight at his desk, serving the people of South Carolina and the country he loves.

He is a true friend, a great statesman, and a blessing to all who cherish the strength of statesmen like J. STROM THURMOND. He is a great patriot. He is my friend and I am his. This is a stronger and greater country because of his service and his dedication to the principles that made America great from the beginning.

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**WHEN MEN MURDER WOMEN: AN  
ANALYSIS OF 2000 HOMICIDE DATA**

Mr. LEVIN. Mr. President, earlier this week the Violence Policy Center released its annual review examining the role of firearms in murders involving one female victim and one male offender. The analysis found that in 2000, the most recent data available, a majority of women who were murdered were killed with firearms. Seventy-six percent of all firearm homicides of women were committed with handguns. The report is sobering in demonstrating how easily a domestic violence dispute can turn into domestic homicide.

According to the VPC's review, in 2000, there were 1,805 women murdered by males in single victim/single offender incidents reported to the FBI. Of the more 1,800 women murdered, 963 of the victims were wives or intimate acquaintances of their killers and 331 were murdered during the course of an argument. In my home State of Michigan, 82 women were murdered. For

homicides in which police could identify the weapon, 41 were shot and killed with guns. Of these, 22 victims were killed with handguns.

In 1996, Congress passed legislation to deny firearms purchases to individuals who were under a domestic violence restraining order or convicted of a domestic violence misdemeanor. Despite the passage of this law, many people are slipping through the system. I supported that legislation because of evidence that people who had committed acts of domestic violence were buying guns and using them. I also support closing the gun show loophole, which requires background checks for people who purchase guns at gun shows. The lack of background checks at gun shows leaves battered women and their children more vulnerable to violence.

October is Domestic Violence Awareness Month. The VPC's report highlights how much we still have to do to protect women from becoming victims of domestic violence, and I urge my colleagues to support sensible gun safety legislation.

#### TAX RELIEF FOR MEMBERS OF THE ARMED FORCES

Mr. GRAHAM. Mr. President, I would like to thank Senators BAUCUS and GRASSLEY for introducing the Armed Forces Tax Fairness Act, and for including a very important provision within it. I, along with Senators LINCOLN and MCCAIN, am proud to cosponsor a specific provision that provides tax relief for members of the military and foreign service officers serving on assignment abroad. This provision provides tax relief on the profit generated by the sale of a primary residence—allowing those who serve our country the ability to exclude their time living abroad from the calculation of total years living in their primary residence.

This provision does not create a new tax benefit, it merely modifies current law. The Taxpayer Relief Act of 1997 gave taxpayers who sell their principal residence a much-needed tax break. Prior to the 1997 act, taxpayers received a one-time exclusion on the profit they made when they sold their principal residence, but the taxpayer had to live in the residence for two of the five years preceding the sale and be at least 55 years old. This policy provided no tax relief to younger taxpayers and their families.

The 1997 act corrected this flaw. Now, a taxpayer who sells his or her principal residence is not taxed on the first \$250,000 of profit from the sale. Joint filers are not taxed on their first \$500,000 of profit. To qualify for this tax relief, the taxpayer must meet two requirements: No. 1, they must own the home for at least two of the five years preceding the sale; and No. 2, they must live in the home as their primary residence for at least two of the last five years.

Unfortunately, this second requirement unintentionally and unfairly pro-

hibits men and women in the armed services and foreign service from qualifying for this beneficial tax relief when their service mandates that they live abroad for longer periods of time.

The bill being considered today remedies the inequality in the Taxpayer Relief Act of 1997. While military and foreign service professionals working abroad would still be required to own and live in their home for at least 2 years, the Internal Revenue Code would be amended to suspend the five-year determination period—when members of the military and foreign service are away from home.

The 1997 home sale provision was bad fiscal policy because as it unintentionally discouraged government personnel from owning their own homes. We all know that home ownership has numerous benefits. It provides Americans with a valuable sense of community. It adds stability to our Nation's neighborhoods, and generates valuable property taxes for our Nation's communities. Home ownership should be commended and encouraged, and members of the military and foreign service should not be penalized with higher taxes simply because they are on extended assignment abroad. Enacting this remedy will grant equal and fair tax relief to those U.S. citizens who serve our country away from home.

Ms. LANDRIEU. Mr. President, I want to commend the chairman and ranking member of the Finance Committee for bringing the Armed Forces Tax Fairness Act of 2002 to the floor and winning Senate passage of this important legislation. This bill contains some valuable tax benefits for the men and women who defend our country, fighting the war against terrorism.

I am very pleased that this bill contains provisions based on a bill I introduced, S. 2807, to clarify that dependent care benefits paid to our armed forces are excluded from their gross incomes. S. 2807 fixes what I believe was an oversight in the Tax Reform Act of 1986. That Act consolidated the laws regarding the tax treatment of certain military benefits. The conference report to the 1986 Act contained a long list of benefits to be excluded from the gross incomes of military personnel. According to the report, this list was to be exhaustive. The problem was that dependent and child care benefits were not included on the list.

The Treasury Secretary does have the authority to expand the list of benefits in the 1986 Act, but so far no Treasury Secretary has chosen to expand the list. As a matter of practice, we do not tax these benefits, but the Department of Defense is concerned that this may change without greater clarification. The Defense Department came to us to clarify the tax treatment of dependent and child care benefits once and for all. I was proud to help them. I thank Senator BAUCUS, the chairman of the Finance Committee and the ranking member, Senator GRASSLEY, for including my legislation in this package.

Throughout our history, in times of war and in times of peace we have worked to make sure that our armed forces have everything they need and we have spared no expense in this regard. The Armed Forces Tax Fairness Act of 2002 is another symbol of this support. I hope the House of Representatives will pass this bill as well and move it on to the President's desk for passage into law before we adjourn this session of Congress. The men and women of our armed forces and their families deserve this legislation.

Mrs. CARNAHAN. Mr. President, last night the Senate acted to demonstrate our support and gratitude for those brave men and women who are fighting to protect our freedom and our Nation's interests abroad. I am proud to be an original cosponsor of the Armed Forces Tax Fairness Act. These common sense tax cuts rectify injustices in our tax code that punish those who serve in our military.

Even in times of peace, extraordinary demands are placed on our troops. They are separated from their families. They endure physically grueling training. And most important, they commit to put their own lives at risk for the sake of this country. Since last year's attacks, we have become even more dependent on the dedication of our armed forces.

This reality makes it all the more important that we ensure our tax laws are fair to those who serve in our military. In August, I introduced the Honoring Our Heroes Act. Under my bill, families of soldiers who lose their lives while serving their country do not have to pay income taxes on the death benefit payment the federal government provides. Under current law the government provides \$6,000 to families of servicemen and women who die. However, families are required to pay income tax on half of that benefit. My legislation enables a family to use the entire death benefit to cover funeral or other expenses they face after losing their loved one.

The bill passed by the Senate last night includes my bill, and other improvements to our tax code. Reservists and members of the National Guard will be pleased to know that this bill enables them to deduct their service-related travel expenses even if they do not itemize their tax deductions. This bill also ensures that service members will not be penalized when they sell their houses after a period of service away from home. In addition, this legislation provides automatic filing extensions to military personnel who are assigned to contingency operations and would naturally have trouble meeting the regular IRS deadlines.

These and other tax cuts for our service members are paid for by closing a horrible loophole in our tax code. Currently wealthy individuals can escape paying taxes by renouncing their U.S. citizenship. This is unconscionable. Citizens who have benefited from the freedom and opportunity provided by