

law, and have a full understanding of why expanding current hate crimes law is important today.

We can find instances of hate crime throughout our Nation's history, but they drew increased national attention during the last century. Widespread lynchings in the South, the murders of Emmet Till in 1955, Medgar Evers in 1963, church bombings, and attacks on black protesters all contributed to fear in black communities around the country, and horror among Americans who understood those crimes to be nothing short of domestic acts of terrorism.

Early hate crimes laws stem from such events—laws developed from efforts to prevent Ku Klux Klan violence against Black Americans during the Reconstruction era and then, at the Federal level, in the 60s, during the Civil Rights era. What we have today is a patchwork of state and local laws that have arisen over the years in response to bias crimes, and federal hate crimes law has not kept pace. Because federal law was initially designed to protect only certain special activities, we now have a situation in which the Federal Government's involvement is virtually limited to hate crimes committed in voting booths and national parks. The law is inadequate, and many Americans understand that.

Just a few days ago, I made a statement on the floor of the Senate regarding a hate crime committed against Chad Debnam and others in Northeast Portland, in my home State of Oregon. On January 19, 2003, four young men went on a shooting spree through Northeast Portland because, according to police, they thought the neighborhood was predominantly African American. Shots were fired into cars and homes in that neighborhood, not 50 years ago, but just last month. But, unfortunately, just like 50 years ago, the Federal Government could not help investigate that crime, even if local law enforcement officials asked for it. We saw a similar problem when James Byrd was dragged behind a pick-up truck in Texas just a few years ago.

Each day we are in session I come to the Senate floor to detail a hate crime that occurred somewhere in the country within the past few years. Local law enforcement officers would not have been able to seek Federal help in nearly all of those cases. Crimes against African Americans, Hispanic Americans, Muslim Americans, gay Americans, and others still occur with disturbing frequency today, but our Federal hate crimes law is stuck in the last century. The hate crimes legislation proposed by Senator KENNEDY and myself would finally make it much easier for the Federal Government to respond to hate crimes.

During Black History Month, I think it is important for us to remember that while we have made tremendous progress in many areas of civil rights law, we have a great deal more work to do. There is no more important civil right than the right to be free from vi-

olence, and we should remember the importance of expanded hate crimes law as we continue to celebrate Black History Month.

RECENT RULING OF THE BELGIAN SUPREME COURT

Mr. KYL. Mr. President, I was extremely disappointed to learn of yesterday's ruling by the Supreme Court of Belgium that Prime Minister Sharon of Israel could be tried in the Belgian courts for alleged war crimes once he leaves government service. The ruling also immediately makes retired IDF General Yaron and other eligible to be brought to trial at the convenience of the Belgian lower court.

This action appears to supercede the authority of other national court systems, the International Court of Justice in The Hague, as well as the International Criminal Court which, for better or worse, was established last year with authority to try war crimes. The ruling sets an unwelcome precedent: empowering non-Belgian nationals to bring claims against other non-Belgian nationals in a Belgian court for alleged crimes having no connection to Belgium. The Belgian Supreme Court has now ruled that its lower courts have the right to sit in judgment of people who come from another nation and have allegedly committed a crime in a foreign land against another set of people from yet another foreign land. This is bad law and bad policy.

With this ruling, Belgium has set itself and its legal system above all other nations. Belgium's status should be no different from that of any other sovereign state, entitling it to enact laws and judge its own citizens or anyone who commits crimes against them. But the Belgian legislature and its court has raised its country's justice system above those of every other nation, and is trying to impose its rule on the citizens of countries with no connection to Belgium. Even the Belgian prosecution noted its opposition to pursuing the complainants' petition.

I hope that the Secretaries of State and Defense take note of this action by one of our NATO allies, especially as we prepare to potentially send our young men and women into battle in a land far away. There is no reason why they too, and their commanders, could not be similarly charged and prosecuted. What the Belgian court did was wrong. Our government should call upon them to consult with our Ambassadors to Belgium and NATO and express to the Belgian government an appropriate level of concern.

THE CORPORATE PATRIOT ENFORCEMENT ACT OF 2003

Mr. LEVIN. Mr. President, I have joined with Senators REID, DURBIN, and KENNEDY in introducing the Corporate Patriot Enforcement Act of 2003.

Over the past several years we have been hearing more and more about U.S.

corporations using offshore tax havens to avoid paying their fair share of U.S. taxes. One of the most egregious abuses is when a U.S. corporation reincorporates on paper in a tax haven and establishes a headquarters there when, in reality, its primary offices and production or service facilities remain right here in the United States. By opening shell headquarters in a tax haven like Bermuda, companies that got their start in this country, do most of their work here, and benefit from U.S. roads, banks, patents, computers, law enforcement, fair trade laws, its educated workforce, and much more, avoid contributing their fair share to pay for those benefits. Instead, these companies force the rest of America's taxpayers to shoulder the tax burden they have shed.

This corporate conduct mistreats the average American. It undercuts the U.S. corporations that do pay their taxes. It is unfair, it is founded on a deception, and it is time for Congress to put an end to it. It is time for Congress to say to these companies, if you want benefits, you need to stop avoiding your fiscal responsibility with the sham of appearing to move.

The list of companies that have undertaken the tax haven headquarters pretense now called "corporate inversions" is growing. The list currently includes such U.S. born companies as Fruit of the Loom, Ingersoll-Rand, and Tyco, although Tyco shareholders are trying to shame that company's management into giving up its Bermuda shenanigans.

It is likely that this list of corporate inversions will continue to grow unless Congress acts to close the tax loopholes that currently permit U.S. companies to benefit from their gamesmanship and avoid federal taxes at the expense of average taxpayers and good corporate citizens. That is why we are introducing the Corporate Patriot Enforcement Act of 2003, the same bill Representative NEAL introduced in the House last Congress which garnered over 150 co-sponsors.

This bill would deny tax benefits to U.S. companies that invert by continuing to treat them as U.S. companies for tax purposes. This bill would not only level the playing field between these companies and their U.S. competitors, it would also save other U.S. taxpayers from having to pick up an estimated \$4 billion in tax revenues over the next 10 years.

U.S. corporations that reincorporate in tax havens typically reduce their U.S. tax liability in at least two ways. First, by setting up headquarters in a tax haven, the company can eliminate its liability for U.S. taxes on passive and other forms of income earned in foreign jurisdictions. For instance, the company no longer would have to pay U.S. tax on the interest, dividends and royalty payments received by its foreign affiliates which would otherwise have been taxed under Subpart F of the U.S. tax code. By creating a new, so-

called "parent" company in a tax haven jurisdiction, the company's obligations under Subpart F disappear, and the passive and other forms of income that would otherwise be treated as Subpart F income subject to U.S. taxation is no longer taxed by the United States. Second, companies that pretend to move their headquarters to a tax haven typically also use tax strategies to shelter income actually earned in the United States. By deflecting this income to the shell parent located in a low or no tax jurisdiction, these companies avoid paying U.S. taxes on income earned right here in the U.S.

Unlike other corporate inversion proposals under consideration, our bill would deny all corporate inverters both of these sought-after U.S. tax benefits in their entirety. Corporate inverters would be treated as U.S. companies for U.S. tax purposes, thereby denying them all of the tax benefits sought by their inversion transactions. This approach hopefully will put an end to companies pretending to move to Bermuda or any other tax haven in order to duck corporate taxes at the expense of honest taxpayers left holding the bag.

Under this bill, a company would be deemed to be inverted, and therefore be treated as a U.S. company, if: 80 percent of the shareholders in the previous U.S. company are shareholders of the new company; and the new company acquires substantially all of the property of the old company; or between 50 and 80 percent of the shareholders in the previous U.S. company are shareholders of the new company; the new company acquires substantially all of the property of the old company; the new company conducts no substantial business activity in the new jurisdiction; and the stock is principally traded in the U.S. These rules would apply to inversions that occurred after September 11, 2001.

Rather than let companies that inverted previously enjoy future tax benefits they do not deserve, the amendment would give companies that inverted prior to September 11, 2001 an opportunity to incorporate back in the United States. If a company failed to do so, the U.S. would begin treating it as an inverted company beginning in 2004 and deny it the future tax breaks sought from its inversion.

We should not let companies off the hook that try to avoid paying U.S. taxes by setting up a computer in a tax haven jurisdiction. Now is the time to close this corporate expatriation loophole. I hope my colleagues will join with us in enacting this legislation into law this year.

ADDITIONAL STATEMENTS

CONGRATULATIONS TO THE UNIVERSITY OF PORTLAND

• Mr. SMITH. Mr. President, today I pay tribute to a special group of young

women, their coaches, and their fans, who show us the value of persistence, determination, and personal sacrifice. In December, the University of Portland women's soccer team gave the Pilots their first ever NCAA championship by beating the defending national champions, Santa Clara University, in double overtime. At 20-4-1, the Pilots were the lowest seed in the Women's College Cup championship series, and their win makes them the lowest seeded team ever to win the national championship.

It has been a long and bittersweet road to victory for the team and the University. The Pilots made it to the semi-finals six times in the last 8 years, coming close to a championship in 1995 only to lose in the finals to Notre Dame in triple overtime. Although never winning a collegiate championship, a number of University of Portland players went on to represent the United States in Olympic Competition, including Tiffeny Milbrett and Shannon MacMillan, who played on the U.S. Olympic gold medal-winning team.

The Pilots' superior accomplishment this year marks the culmination of years of hard work put forth by the women who came before them, and the young women from this year's national champion Pilots, who are the cream of the crop of American youth, will serve as role models for the women who will follow them. It takes more than athletic prowess to succeed at this level. Winning a national championship takes intelligence, teamwork, dedication, and the willingness to rise above adversity and try just a little harder. The Pilots are an inspiration to us all, and they show today's youth how hard work and determination can lead to great successes.

Clive Charles, the Pilots' head coach since 1989, also personifies the finest qualities demonstrated by his team, and it is for good reason that his team dedicated their championship to him. Coach Charles has battled prostate cancer for 2 years, and although his cancer is treatable, it is not curable. He continued weekly chemotherapy treatments throughout the season, and, despite challenges, led his team to the pinnacle of their sport. His next goal along with the returning players is to bring home another cup next year.

NCAA Division 1 head coaches selected Coach Charles as National Coach of the Year, making him the first Western Collegiate Conference coach to earn that title. Sophomore striker Christine Sinclair was named National Player of the Year, becoming the first sophomore ever to be recognized with that honor. But it was all the players and their coaches, working as a team, who brought this honor back to Portland.

I join the University of Portland and its alumni, the city of Portland, and state of Oregon in thanking these young women and their coaches for giving us all something to cheer about.

I am pleased that they will be meeting with President Bush at the White House on February 24, and I am very proud to be able to honor the University of Portland women's soccer team today. •

HONORING LINCOLN'S FIREFIGHTERS

• Mr. NELSON of Nebraska. Mr. President, today at the White House six brave Nebraska firefighters will be honored by the Vice President of the United States for their stirring acts of bravery and heroism during a dangerous and daring rescue in Nebraska.

All Nebraskans are tremendously proud of these men. They showed uncommon bravery when they selflessly risked their lives in service of others and today's honor is but a small payment toward all they have given for their communities.

The Vice President will present Deputy Chief Ron Kennett, Captain Rick Klein, and Firefighters Bob Borer, Jeremy Hosek, Guy Jones, and Mike Wright of the Lincoln Fire Department with Public Safety Officer Medal of Valor awards. The award recognizes the firefighters' role in recovering an accident victim from a television tower in Bassett, NE, on April 22, 2002.

During that rescue a man was trapped on a 1,500-foot tall Nebraska Educational Telecommunications, NET, tower. The man, Timothy Culpepper of Meridian, MS, was part of a crew installing a new cable and transmission line on the tower about 15 miles south of Bassett. It is believed Culpepper was killed instantly when a steel cable snapped. His body was about 1,180 feet above ground.

After an air rescue was determined to be impossible due to winds, tower wires and lack of expertise, Lincoln Fire and Rescue was called in. The six-person crew was flown to Bassett in a Nebraska State Patrol aircraft, usually used by the Governor's Office. Deputy Chief Kennett and Captain Klein directed the recovery operation from the ground. The six firefighters climbed for an hour and a half to reach the accident victim. They lowered Mr. Culpepper's body 300 feet at a time, with the descent taking more than 3 hours.

Men and women like these firefighters are our first line of defense whenever tragedy strikes. They are truly an inspiration to us all. I join with my fellow Nebraskans and this entire nation in thanking them for their courage and for making my home State proud. •

MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Ms. Evans, one of his secretaries.