

BLITZKRIEG ON FREEDOM IN  
BURMA

Mr. McCONNELL. Mr. President, this weekend's violent repression of democracy activists in Burma underscores the illegitimacy and brutality of the State Peace and Development Council, SPDC, and its political arm, the Union Solidarity Development Association, USDA.

Although reports are still coming in from the field, Burmese democracy activist Daw Aung San Suu Kyi and supporters of the National League for Democracy, NLD, were attacked on Saturday by armed agents of the junta in Yaway Oo, some 400 miles north of Rangoon. Four people were reported killed, and scores injured and arrested—including Suu Kyi and other members of the NLD.

Given the SPDC's total disregard for the human rights and dignity of the people of Burma, I expect the death toll and number of arrests relating to this incident to rise over the next few days and weeks.

Between the attack and the closure of NLD offices and universities, the SPDC has launched a blitzkrieg on freedom in Burma.

My immediate concern is for the welfare of all NLD members and their supporters, and for safety and security of Suu Kyi. The world must know for certain that Suu Kyi is alive and well. It is absolutely essential that U.N. Special Envoy Tan Sri Razali Ismail meet with Suu Kyi and other imprisoned activists should he travel to Burma later this week.

The international community must meet this brutal assault not with diplomatic niceties, but with forceful condemnation and concrete sanctions against the thugs in Rangoon.

In response to Suu Kyi's arrest and the murder of Burmese democracy activists, the administration should immediately—right now—expand the visa ban against the SPDC to include past and present leadership of both the Council and the USDA. SPDC and USDA assets should be identified in the United States and frozen right now.

To paraphrase Winston Churchill, it is time to draw the sword for freedom and cast away the scabbard.

Mr. President, I am going to continue to closely follow developments in Burma. I will have more to say on this matter tomorrow and later in the week.

MORNING BUSINESS

Mr. McCONNELL. Mr. President, I ask unanimous consent that the Senate proceed to a period for morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

SALUTE TO THE 147TH FIELD  
ARTILLERY

Mr. DASCHLE. Mr. President, Thursday, May 22, the 5th U.S. Army de-

mobilized Battery C, 2nd Battalion of the South Dakota National Guard's 147th Field Artillery. This unit, from Redfield and Miller, was among more than 20 Guard and Reserve units from my State called to active duty in support of Operation Iraqi Freedom.

Today, these soldiers and their service become a part of South Dakota's military heritage. Like those who served in the two world wars, in Korea, in Vietnam and numerous other places, this new generation has answered the call. They have offered to make every sacrifice, including life itself, to protect our freedom and security. We must never forget them or the honor with which they served.

This unit participated in a mobilization with few precedents in South Dakota history. Nearly 2,000 Guard and Reserve troops were called to active duty in our State, by far the largest mobilization since World War II. At the time the fighting began, units from more than 20 communities had been called up, from Elk Point in the south to Lemmon in the north, from Watertown in the east to Custer in the west. Indeed, our State's mobilization rate ranked among the highest of all the States on a per-capita basis.

These soldiers were proud to serve, and their communities are proud of them. Across the State, thousands of citizens pitched in to participate in send-off parades, to lend a hand for families who suddenly had to get by without a mom or dad, and even to assist with financial hardships caused by the mobilization. This mobilization was a Statewide effort, in many ways.

South Dakota's Guard and Reserve units provided our active duty forces in Iraq with invaluable support. Many units did not participate directly in combat, which ended more quickly than anyone expected. But we all know that the battle would have been waged much differently if our Guard and Reserve units had not been ready to deploy as needed. Furthermore, we know that some units will play an important role in the work of restoring peace and order to Iraq, as well as rebuilding basic infrastructure. These tasks will be vital to ensuring that Iraq becomes a stable nation, hopefully with a prosperous economy and democratic government. This is how we can win the peace and save future generations from another conflict.

In addition to the service of this particular unit, I want to acknowledge the sacrifices and dedication of the families who stayed home. They are the unsung heroes of any mobilization. They motivate and inspire those who are far from home, and they, too, deserve our gratitude.

Today, I join these families and the State of South Dakota in celebrating the courage, commitment, and success of the members of the 147th Field Artillery, and I honor their participation in this historic event in our Nation's history. Welcome home. Thanks to all of you for your courage, your sacrifice,

and your noble commitment to this country and its ideals.

JOBS AND GROWTH TAX RELIEF  
RECONCILIATION ACT OF 2003

Mr. KYL. Mr. President, I rise today to express my support for H.R. 2, the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Former President Ronald Reagan often said, "If you want more of something, subsidize it. If you want less of it, tax it." In recent polls, the American people have consistently said they want more job creation and more economic growth. This legislation, which President Bush is expected to sign into law this weekend, is specifically tailored to achieve these very important goals—by reducing taxes in the right way, it will enable businesses to create jobs and it will spur greater economic growth. It will also help American families keep more of their hard-earned money to spend or save, as they see fit.

One of the most important things the legislation does is accelerate the tax rate cuts already scheduled to take effect. In 2001, Congress passed a law that set in motion a series of income tax rate reductions that were scheduled to be phased in over the next several years. Because of the slow phase-in, the 2001 tax cuts had a muted impact on the U.S. economy and taxpayers felt little benefit. The bill we pass today will make all of those rate reductions effective this year. Taxpayers will see their withholding adjusted almost immediately and will begin reaping the benefits right away.

A key component of this provision is that it brings the top tax rate down to 35 percent—the same rate that corporations pay. While opponents claim this will only benefit wealthy taxpayers, I suggest that they look at what kind of taxpayers fall into the top bracket. The overwhelming majority—nearly 80 percent—of taxpayers in the top bracket have small business income. Small businesses, which are pass-through entities that are taxed at individual rates, are responsible for the creation of at least half of all jobs in the economy; reducing their tax burden will help them expand and create more jobs. Fairness and sound economics dictate that we should not tax small businesses at a higher rate than we tax big corporations. This bill fixes this so that the top small business rate will be the same as the top corporate rate.

Our bill also significantly reduces the taxes individuals pay on dividends they receive from corporations. In order to change investment behavior—and we know that the ongoing economic troubles are almost exclusively related to a collapse in business investment, not to a problem of consumer demand—taxpayers must see a meaningful and permanent reduction in rates at the margins. The bill we pass today does that.

Under current law, a corporation pays taxes on its earnings, usually at a rate of 35 percent, and its shareholders

will pay ordinary income rates—currently, the top rate is 38.6 percent, on any dividends distributed by the corporation. President Bush said we should end this double taxation by eliminating entirely the tax on individuals. I fought hard for the original Senate bill that would have done this, and I still believe that is the best tax and economic policy. However, the conferees from the House were unwilling to agree. The compromise we settled on will reduce the individual tax rate for dividends to 15 percent—a significant improvement over current law. I will continue to work to eliminate the double tax on dividends.

The bill we pass today also reduces the capital gains rate from 20 percent to 15 percent, the same rate we will now apply to dividends. I believe this is also good policy and I hope we can work to eliminate the tax on capital gains too. The dividend and capital gains tax relief should boost stock values significantly and should make it much less costly for businesses to expand and create jobs. Nearly 420,000 Arizona taxpayers will benefit from the dividends and capital gains tax relief.

This legislation also includes a number of provisions designed to provide much-needed tax relief to American families. It increases the child tax credit to \$1,000 per child, with a good portion of the tax benefits being sent to families as early as this summer. It also provides additional relief from the marriage penalty. In Arizona alone, nearly 450,000 families will benefit from the child credit increase and more than 600,000 will benefit from the marriage penalty relief.

As I have said, I believe this is a very good bill that will do much to encourage job creation and economic growth, but I believe it could have been better. If the House had been willing to accept some offsets, we could have paid for the \$20 billion in temporary State aid this bill provides. I also believe we should have held firm to the Senate position and eliminated the double tax on dividends. Regardless, I am very proud of the business, individual and family tax relief we have provided in this bill.

#### ADDITIONAL STATEMENTS

##### LOCAL LAW ENFORCEMENT ACT OF 2003

• Mr. SMITH. Mr. President, I speak about the need for hate crimes legislation. On May 1, 2003, Senator KENNEDY and I introduced the Local Law Enforcement Act, a bill that would add new categories to current hate crimes law, sending a signal that violence of any kind is unacceptable in our society.

I would like to bring to my colleagues' attention a landmark report by the American-Arab Anti-Discrimination Committee's Research Institute, ADCRI, entitled, "Report on Hate Crimes and Discrimination Against

Arab Americans: The Post-September 11 Backlash." This report catalogues the experiences of the Arab-American community for the year following the tragic September 11, 2001 terrorist attacks. According to the report, over 700 violent incidents targeting Arab Americans, or those perceived to be Arab Americans, Arabs and Muslims occurred in the 9 weeks following the attacks.

The report demonstrates the profound challenges confronting the Arab-American community, as well as other communities caught up in the post September 11 backlash. However, the report also emphasizes that Americans have consistently demonstrated their commitment to maintaining tolerance and respect for all Americans and that hatred is confined to a distinct minority. It is this minority that breeds hatred and violence against innocent individuals.

I believe that government's first duty is to defend its citizens, to defend us against the harms that come out of hate. The Local Law Enforcement Enhancement Act is a symbol that can become substance. I believe that by passing this legislation and changing current law, we can change hearts and minds as well. This is a challenge that none of my colleagues should shy away from.●

##### TRIBUTE TO BRANDON WORKMAN

• Mr. BUNNING. Mr. President, I rise today to honor and pay tribute to Brandon Workman for being named the United States Achievement Academy's United States National Award winner in mathematics. Brandon, who is from May's Lick, KY attends Deming High School and is the son of Shelly Mitchell and Robert Workman.

Brandon's enthusiasm towards hard work and the dedication that he has applied to his academic performance has earned him this distinguished honor. He certainly deserves this honor. Brandon's strong commitment to his peers and to being a better citizen have assured me of his future success to our Commonwealth and Nation.

This award is based upon the recommendations of his school faculty and the high standards set forth by the academy. Brandon, like all other recipients of this award, has proven himself in the classroom and has been recognized by those who teach him and know him the best in the classroom.

The efforts of Brandon Workman should be emulated. Brandon has set an example that should be recognized by high school students throughout Kentucky and across America. I am convinced that he will use his strong abilities to make a difference in our country. I thank the Senate for allowing me to recognize Brandon and voice his praises.●

##### MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to

the Senate by Ms. Evans, one of his secretaries.

##### EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations and a withdrawal which were referred to the appropriate committees.

(The nominations received today are printed at the end of the Senate proceedings.)

##### MESSAGES FROM THE HOUSE

##### ENROLLED BILLS AND JOINT RESOLUTION SIGNED

Under the authority of the order of January 7, 2003, the Secretary of the Senate, on January 8, 2003, during the recess of the Senate, received a message from the House of Representatives announcing that the Speaker has signed the following enrolled bills and joint resolution:

H.R. 2. An act to provide for reconciliation pursuant to section 201 of the concurrent resolution on the budget for fiscal year 2004.

H.R. 2185. An act to extend the Temporary Extended Unemployment Compensation Act of 2002.

H.J. Res. 51. A joint resolution increasing the statutory limit on the public debt.

Under the authority of the order of January 7, 2003, enrolled bills were signed by the President pro tempore on May 23, 2003.

At 12:07 p.m., a message from the House of Representatives, delivered by Ms. Niland, one of its reading clerks, announced that the House has passed the following bill, in which it requests the concurrence of the Senate:

H.R. 1588. An act to authorize appropriations for fiscal year 2004 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe personnel strengths for such fiscal year for the Armed Forces, and for other purposes.

The following bill was read the first time:

S. 1162. A bill to amend the Internal Revenue Code of 1986 to accelerate the increase in the refundability of the child tax credit, and for other purposes.

##### REPORTS OF COMMITTEES

Under the authority of the order of the Senate of May 23, 2003, the following reports of committees were submitted on May 29, 2003:

By Mr. LUGAR, from the Committee on Foreign Relations, without amendment:

S. 1160. An original bill to authorize Millennium Challenge assistance, and for other purposes (Rept. No. 108-55).

S. 1161. An original bill to authorize appropriations for foreign assistance programs for fiscal year 2004, and for other purposes (Rept. No. 108-56).

##### REPORTS OF COMMITTEES

The following reports of committees were submitted: