

then we would not have heard the language statement issued by TOM DELAY, the majority leader in the other body; if it were just a mistake, we would not have pulled an amendment that a lot of people care about—I am glad it was pulled, myself, because I am not for it—but it would not have just run off the floor. If it was a mistake, they could say, great, the amendment of the Senator from Arkansas was pulled out at the last minute and we are going to put it back in and show that it was a mistake. But, no. There will be a lot of concerns, and maybe we will get it and maybe we will not. I hope we will.

I am troubled—very troubled—by the fact that we have a view here that those making \$20,000, or \$25,000, or \$15,000 are lucky ducks because they don't pay income tax. That is a view some in this Chamber seem to have taken.

Mr. President, I ask unanimous consent that today's Wall Street Journal editorial be printed in the RECORD.

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

[From the Wall Street Journal, June 3, 2003]

EVEN LUCKIER DUCKIES

The new tax bill exempts another three million-plus low-income workers from any federal tax liability whatsoever, so you'd think the nation's class warriors would be pleased. But instead we are all now being treated to their outrage because the law doesn't go further and "cut" income taxes for those who don't pay them.

This is the essence of the uproar over the shape of the child-care tax credit. The tax bill the President signed last week increases the per child federal income tax credit to \$1,000, up from the partially refundable \$600 credit passed in the 2001 tax bill. But Republican conferees decided that the increase will not be paid out to those too poor to have any tax liability to begin with.

Most Americans probably don't realize that it is possible to cut taxes beyond zero. But then they don't live in Washington, where politicians regularly demand that tax credits be made "refundable," which means that the government writes a check to people whose income after deductions is too low to owe any taxes. In more honest precincts, this might even be called "welfare."

But among tax cut opponents it is a political spinning opportunity. "Simply unconscionable," says Presidential hopeful John Kerry. The Democratic National Committee declares that the "Bush tax scheme leaves millions of children out in the cold . . . one out of every six children under the age of 17, families and children pushed aside to make room for the massive tax cuts to the wealthy."

Senator OLYMPIA SNOWE, the media's favorite Republican now that John McCain isn't actively running for President, says she is "dismayed." "I don't know why they would cut that out of the bill," adds Senator BLANCHE LINCOLN (D., Ark.). Those last two remarks take chutzpah, because if either woman had been willing to vote for the tax bill, a refundability provision would have been in it.

Senator LINCOLN introduced the idea in the Senate Finance Committee, but then announced she wasn't going to vote for the bill anyway. Ms. Snowe was also one of those, along with Senator GEORGE VOINOVICH (R., Ohio), who insisted that the bill's total

"cost"—in tax cuts and new spending—not exceed \$350 billion. Something had to give in House-Senate conference to meet that dollar limit, and out went refundability. The bill passed by a single Senate vote, with Vice President DICK CHENEY breaking the tie.

As it happens, the tax bill does a great deal for low-income families even without the refundable child credit addition. It expands the 10% income tax bracket, meaning that workers can earn more before leaping into the 15% and 25% brackets. This is a far better way to provide a tax cut than is a refundable credit, because it lowers the high marginal tax rate wall that these workers face as their credits phase out at higher income levels.

There's also \$10 billion in the bill earmarked for Medicaid, the state-federal health insurance program for the poor. And any family that actually has any remaining tax liability benefits from the extra \$400 in child tax credit.

More broadly, the critics want everyone to forget how steeply progressive the tax code already is. IRS data released late last year show that the top 1% of earners paid 37.4% of all federal income taxes in 2000. The top 5% paid 56.5% of federal taxes, and the top half of all earners paid 96.1%. In other words, even before President Bush started slashing taxes on the poor by increasing the child tax credit in 2001, the bottom 50% of filers had next to no federal income tax liability.

But don't low-income workers have to cough up the payroll tax? They certainly do, but don't forget that the federal Earned Income Tax Credit was designed to offset payroll taxes and is also "refundable." In 2000, the EITC totaled \$31.8 billion for 19.2 million Americans, for an average credit of \$1,658. Some 86% of that went to workers who had little or no income tax liability.

Republicans who just voted for the tax cut could be less defensive and try to explain all of this. But instead too many of them are heading for the tall grass, with Senate Finance Chairman Chuck Grassley already promising to cave as early as this week on the child tax credit. This is the kind of political box Republicans walk into when they endorse tax credits that favor one group over another. Democrats are better at playing favorites.

We raised some hackles last year when we noted this growing trend that more and more Americans paid little or no tax. "Lucky duckies," we called this non-taxpaying class at the time. Notwithstanding liberal spinners, after this tax bill they're even luckier.

#### BURMA

Mr. MCCONNELL. Madam President, another day has passed in Burma and the welfare and whereabouts of Aung San Suu Kyi and man of her supporters remain a mystery. The State Peace and Development Council—the rogue government there—claims that she is in a "guest house" in Rangoon and is in good health. If this is the case, the government should immediately allow foreign diplomats to meet with her.

The world's condemnation of the most recent murders and detentions in Burma has been swift. But words alone will not prevent the junta from assassinating more democracy activists in the days to come or detaining those whose only crime is calling for freedom and justice.

The lesson of the past few days is that dialogue has failed in Burma. Japan and other countries that advo-

cate engagement with the SPDC as a means of political change have nothing to show for their efforts but the spilt blood of democrats and the re-arrest of Burma's greatest hope for freedom.

Foreign governments must join in a full court press to determine the health and well-being of Suu Kyi and others arrested over the weekend. Elected representatives in this body and the world's democracies must come together and forge a response to the vicious assault on freedom that continues in Burma. Our collective failure to do so will abandon the people of Burma in time of their greatest need.

Burma's regional neighbors—Japan, China, Thailand, and the Philippines, in particular—must understand the threats that a repressive Burma will continue to pose the region. Among the junta's greatest exports are drugs and HIV/AIDS—scourges that know no borders or boundaries. With terrorist threats in South Asia and Southeast Asia, the junta will continue to pose chronic problems to countries trying to close their borders to the trafficking of weapons, people, and contraband.

In conclusion, it is past time to hold the SPDC accountable for the many injustices it has inflicted upon the people of Burma. It is time for regime change in Burma.

Mr. MCCAIN. Mr. President, every so often a clarifying moment in international affairs reminds us of the stakes involved in a particular conflict, and of our moral obligation to stand with those who risk their lives for the principles of freedom. The violent crackdown against Burmese democracy leader Aung San Suu Kyi and her supporters over the weekend underscores the brutal and unreconstructed charter of Burma's dictatorship. The assault should remind democrats everywhere that we must actively support her struggle to deliver the human rights and freedom of a people long denied them by an oppressive military regime.

The arrest of Aung San Suu Kyi following a coordinated, armed attack against her and her supporters is a reminder to the world that Burma's military junta has neither legitimacy nor limits on its power to crush peaceful dissent. The junta insists it stepped in to restore order following armed clashes between members of Suu Kyi's National League for Democracy and unnamed opponents. In fact, the regime's forces had been harassing Suu Kyi and the NLD for months. The Junta's Union Solidarity Development Association orchestrated and staged last weekend's attack, killing at least 70 of her supporters and injuring Suu Kyi herself, perhaps seriously. Credible reports suggest that the regime's thugs targeted Suu Kyi personally. She is now being held incommunicado by Burmese military intelligence; her party offices have been closed; many of its activists are missing; and universities have been shut down. After having spent most of the last 14 years under

house arrest, Ms. Suu Kyi is, once again, a political prisoner.

Aung San Suu Kyi is one of the world's most courageous champions of freedom. I join advocates of a free Burma everywhere in expressing outrage at her unwarranted detention and call for her immediate, unconditional release, and the freedom to travel and speak throughout her country.

Closing party offices, shuttering universities, and detaining Aung San Suu Kyi and senior members of her party in the name of "protecting" her demonstrate how estranged the junta is from its own people, and how potent are Suu Kyi's appeals for democratic change in a nation that resoundingly endorsed her in democratic elections 13 years ago.

The junta's decision to release her from house arrest a year ago, and to permit her to speak and travel within tightly circumscribed limits, appeared to reflect the generals' calculation that her popular appeal had diminished, and that perhaps her fighting spirit had flagged. They could not have been more wrong.

Aung San Suu Kyi remains the legitimately elected and overwhelmingly popular leader of her country. Even though she was under house arrest in 1990, her party captured 82 percent of the vote, shocking the generals. Neither the huge majority of the Burmese people who voted for the NLD nor the international community have forgotten how Burma's junta rejected the election results, nor how the regime's forces massacred its own people at a democratic rally 2 years earlier. We have not forgotten the many political prisoners who remain in Burma's jails, or the repression Burma's people have endured for decades. The assault on Burma's free political future at the hands of the regime last weekend has reminded us of what we already knew: the junta cannot oversee the reform and opening of Burma, for it remains the biggest obstacle to the freedom and prosperity of the Burmese people. Burma cannot change as long as the junta rules, without restraint or remorse.

Despite these obvious truths, of which we have been reminded again this week, some countries have chosen to pursue policies of political and commercial engagement with the government in Rangoon on the grounds that working with and through the junta would have a more significant liberalizing effect than isolating and sanctioning it. ASEAN admitted Burma in 1997, Beijing has enjoyed warm relations with Rangoon, and most countries trade with it: only the United States and Europe impose mild sanctions against the regime. Proponents of engagement pointed to the nascent dialogue between Aung San Suu Kyi and the regime, and her release from house arrest last May, as indicators that perhaps external influence was having some beneficial effect on the dictatorship. But advocates of engagement

have little to show for it following last weekend's assault on the democrats.

Burma's junta must understand quite clearly that it will not enjoy business as usual following its brutal attack on Aung San Suu Kyi and the NLD. It is time for the international community to acknowledge that the status quo serves nobody's interests except those of the regime: Burma's people suffer, its neighbors are embarrassed, companies cannot do the kind of business they would with a free and developing Burma, the drug lords flourish in a vacuum of governance, and the situation inside the country grows more unstable as the regime's misrule increasingly radicalizes and impoverishes its people.

No country or leader motivated by the Welfare of the Burmese people, a desire for regional stability and prosperity, or concern for Burma's place among nations can maintain that rule by the junta serves these interests. I find it hard to believe that any democratic government would stand by the junta as it takes Burma on a forced march back in time. Yet this morning, when asked about the weekend's assault, the Japanese Foreign Minister denied that the situation in Burma was getting worse, said progress is being made toward democratization, and announced that Japan has no intention of changing its policy on Burma. Shame on the Japanese. Music to the junta's ears, perhaps, but I believe friends of the Burmese people must take a radically different, and principled, approach to a problem that kind words will only exacerbate.

The world cannot stand by as the ruination of this country continues any farther. Free Burma's leaders, and her people, will remember which nations stood with them in their struggle against oppression, and which nations seemed to side with their oppressors.

American and international policy towards Burma should reflect our conviction that oppression and impunity must come to an end, and that the regime must move towards a negotiated settlement with Aung San Suu Kyi that grants her a leading and irreversible potential role culminating in free and fair national elections. If it does not, the regime will not be able to manage the transition, when it does come, for it will come without its consent.

I believe the United States should immediately expand the visa ban against Burmese officials to include all members of the Union Solidarity Development Association, which organized the attack against Aung San Suu Kyi's delegation last weekend. The administration should also immediately issue an executive order freezing the U.S. assets of Burmese leaders. U.N. special envoy Razali Ismail should not travel to Burma as planned this week unless he has assurances from the regime that he will be able to meet with Aung San Suu Kyi.

Congress should promptly consider legislation banning Burmese imports

into the United States, and the administration should encourage the European Union to back up its commitment to human rights in Burma with concrete steps in this direction. The U.S. and the E.U. together account for over 50 percent of Burma's exports and therefore enjoy considerable leverage against the regime. The United States alone absorbs between 20 and 25 percent of Burma's exports. Consideration of a U.S. import ban should help focus attention in Rangoon on the consequences of flagrantly violating the human rights of the Burmese people and their chosen leaders. In coordination with a new U.S. initiative, an E.U. move in the direction of punitive trade sanctions would make the regime's continuing repression difficult if not impossible to sustain.

The junta's latest actions are a desperate attempt by a decaying regime to stall freedom's inevitable progress, in Burma and across Asia. They will fail as surely as Aung San Suu Kyi's campaign for a free Burma will one day succeed.

I yield the floor.

#### HONORING OUR ARMED FORCES

IN MEMORIAM OF ARMY SPECIALIST RYAN P. LONG

Mr. CARPER. Mr. President, It is with a heavy heart that I request a few moments today to reflect on the life of Army SP Ryan P. Long. In life, Ryan epitomized the best of our country's brave men and women who fought to free the Iraqi people. He exhibited unwavering courage, dutiful service to his country, and above all else, honor. In the way he lived his life—and how we remember him—Ryan reminds each of us how good we can be.

Following in the footsteps of his father, grandfather and great-grandfather, Ryan joined the Army in September of 1999. He was stationed at Fort Benning, GA with the A Company 3rd Battalion-75th Ranger Regiment and was assigned to a special operations unit working in Iraq. He was on his third overseas deployment with the Ranger battalion.

A lifelong resident of Seaford, DE, Ryan's passing has deeply affected the Sussex County community. Ryan was a remarkable and well-respected young man. His friends and family remember him as an honorable man with a free spirit. Ryan attended Seaford Elementary School and was a 1999 graduate of Seaford High School. Fun-loving and outgoing, he played on the soccer and golf teams and served as vice-commander of the Navy Junior ROTC program at Seaford High School. He was also actively involved in his Catholic church. In addition, Ryan enjoyed riding his motorcycles, snowboarding, and listening to music.

I rise today to commemorate Ryan, to celebrate his life, and to offer his family our support. Ryan dedicated his life to serving our country and gave his life defending its values.