

statements today have made it clear that on the facts the funding has been there. I hope that, as we move down the road in the future, we can accomplish the goals of this bill, without getting into this type of debate but will rather be focused on debates as to how we can make it work better in the actual delivery of service to the kids in America.

No child left behind is truly a historic piece of legislation. Let's try to make it work right. Let's recognize that we are working aggressively to accomplish that.

On January 8, 2002, the one-year anniversary of the passage of "No Child Left Behind", Senator KENNEDY and Representative MILLER sent a letter to Secretary Paige suggesting that we are imperiling the law's goals by underfunding NCLB and by providing too much flexibility in its implementation.

I ask unanimous consent that a response to Senator KENNEDY and Congressman MILLER's letter on No Child Left Behind be printed in the RECORD.

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

Let's review the letter.

Funding. Kennedy and Miller misleadingly claim that the Administration cut NCLB by \$90 million. Although it's true that \$90 million was cut from earmarks and the Fund for the Improvement for Education—which contains many untested, non-means tested programs—funding for Title I and IDEA was increased by \$1 billion. An administration that requests such an enormous overall funding boost can hardly be criticized for cutting \$90 million from untested programs that are not necessarily targeted toward either disadvantaged or disabled kids, and are therefore not critical to successfully implementing "No Child Left Behind."

The Democrats also state that the Administration's budget is \$7 billion shy of what was promised in NCLB. Let's keep in mind that authorization levels are maximum numbers that can be spent, not necessarily what should be spent. Think of it as the maximum on your credit card. You have a maximum amount of money you can borrow on your card, but generally you don't spend all of that money. Authorization numbers are similar. They are suggested levels of funding that are not necessarily based on what is needed or what is available to spend.

Democrats know this. Back in 1995, when they passed the last K-12 education bill, the Democrat Congress and President Clinton authorized \$13 billion for education programs, yet they appropriated only \$10.3 billion. Curiously, not a single Democrat accused President Clinton of under funding education by \$2.7 billion.

Unfunded mandates. Messrs. Kennedy and Miller claim that NCLB burdens school districts and States with unfunded mandates to build schools and hire highly qualified teachers to comply with the bill's public school choice capacity requirements, but that is not the case. It should be noted that since 1995 Congress has been prohibited from passing unfunded mandates.

With regard to school construction, the U.S. Department of Education has never required school districts to build new schools to accommodate NCLB's public school choice provisions. Furthermore, the Department is still waiting for States to draw down \$900 million in school renovation funds that were appropriated in 2001.

With regard to the new teacher requirements, it should be noted that the new "high-quality" teacher requirements that were included in No Child Left Behind were coupled with one of the largest increases in teacher funding in history. Last year States received over \$3 billion to assist them with the teacher requirements—this was a 35 percent increase over anything Clinton provided for teachers. Furthermore, States are guaranteed to continue to receive at least another \$3 billion.

Weakening drop-out provisions. Kennedy and Miller say that NCLB final regulations establish an incentive for schools to focus on test scores while ignoring high dropout rates, thereby jeopardizing the law's accountability provisions. Nothing could be further from the truth; the regulations are actually stronger than the statute. The statute was unclear on graduation rates. The regulations state that even if all children are doing well in school, if dropout rates are high, then the school is still identified as in need of improvement.

Alternative certification. The Democrats criticize the Department for allowing teachers who are alternatively certified or working on becoming alternatively certified to be counted as highly qualified. This is a perfect example of how the Democrats do the teacher union's bidding by trying to prevent individuals who don't go through the traditional teacher certification process—which is dominated by the unions and their allies—from being hired by schools. They want no competition from Teach for America or other programs that encourage professionals from other fields to become teachers.

Prohibiting norm-referenced tests. Kennedy and Miller state that NCLB prohibits "norm-referenced" tests, which measure students' achievement against that of their peers. That is patently false. Although the House bill originally prohibited "norm-referenced" tests, that provision was dropped in conference and no such prohibition is contained in the law.

Different tests for different students. The Democrats claim that the Department allows States to use a patchwork of local tests to meet the new annual testing requirements, making it impossible to measure whether achievement gaps are being closed. The Department, however, has made it crystal clear the States can only use local tests if those tests allow for a uniform or comparable measure of student performance across the State. NCLB is based on President Bush's firm commitment to reduce the achievement gap. To infer that in any way this Administration would allow States to mask the achievement gap is simply absurd.

Allowing discrimination with federal funds and denying basic civil rights protections for children. The Democrats are engaged in a bit of revisionist history when they claim that NCLB allows federal education programs to directly fund religious organizations and to permit organizations to discriminate based on religion. After many, many hours of negotiations, we reached a bi-partisan agreement to be silent, that is, to allow current law to continue to operate, on the issue of Title VII of the 1964 Civil Rights Act. Title VII prohibits discrimination based on race, sex religion, and national origin in employment, except with regard to employment by religious institutions. We did not, nor did we intend to, reverse that precedent. To claim otherwise is simply a ridiculous misinterpretation of the facts.

In sum, the letter from Messrs. KENNEDY and MILLER is classic political ploy. The Democrats want the Department to pile additional requirements onto States and school districts who

are already doing a yeomen's job to comply with the many reforms in NCLB. This letter is nothing short of an attempt to sabotage the bill and ensure that States and school districts will be so overwhelmed that they will be unable to implement even the smallest provisions in the bill.

Mr. GREGG. I yield the floor. I especially thank the Senator from Minnesota for his courtesy in allowing me to proceed.

The PRESIDING OFFICER. The Senator from Minnesota.

Mr. DAYTON. Mr. President, I thank the distinguished Senator from New Hampshire for his impassioned set of statements. I share the Senator's hope that we can work constructively on both sides of the aisle on behalf of education in America.

Mr. President, I ask unanimous consent that following my remarks, Senator DEWINE be recognized for up to 15 minutes.

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

#### TAX CUTS

Mr. DAYTON. Mr. President, I wonder if perhaps you and some of my colleagues remember, as I do, the movie "Animal House," one of the classic American comedies. In the movie, the rogue fraternity Delta House had one solution to many of their problems, and that was a road trip. If there was an academic suspension—a road trip; fraternity problems—a road trip; expulsions—a road trip.

Here in Washington we have some who hold a similar one-line refrain to just about every problem; and that is—tax cuts. We have budget surpluses—tax cuts; budget deficits—tax cuts; economic recessions—tax cuts.

Well, like road trips, tax cuts are a lot more fun and popular than dealing with unpleasant realities. Tax cuts are practically guaranteed to make the politicians who support them popular with their constituents, and so I must confess to liking them myself. But, like road trips, tax cuts not only avoid unpleasant realities, they often make them worse. They might postpone the day of reckoning, but the conditions will be even worse as a result, not only because of the delay in facing up to those realities, but also because of the tax cut itself.

This tax cut proposal that the President made 2 days ago is the road trip equivalent of visiting Fort Lauderdale. It is excessive, it is reckless, it is dangerous, and it is seductively appealing. Masquerading it as economic stimulus would be consumer fraud. I note with interest that the White House has seemed to have dropped that claim. Little of it would take effect actually this year, and none of the proposals put real dollars in the pockets of consumers.

This is a reelection stimulus package aimed at 2004 rather than an economic stimulus package aimed at 2003. It is

putting money in the pockets of the wealthiest Americans who, if this administration had its way, would, it seems, pay almost no Federal taxes of any kind, whether they are alive or after they are dead. It is important we remember that the richest Americans already got huge tax reductions in 2001. Those with incomes of more than \$1 million a year will get an average of \$650,000 in tax cuts over the 10-year life of that bill. The rich do not need another tax cut, yet they would be the ones getting most of the money in the President's proposal.

The struggling millionaire getting by on an annual income of \$1 million or more would be getting another \$50 to \$100,000 a year in additional tax reduction, depending on their amount of dividend income. Middle-income-tax payers, upper middle income-tax payers, people who work for a living, would get the benefit of the increase in the child tax credit, which I support. That is a good idea. I hope this body will pass it. But they will get little from the rest of the President's proposals. And for most of them who put their investments into 401(k)s or IRAs or other retirement accounts for whom dividend income is already tax exempt, there would be no additional gain in our doing so at the cost of some \$67 billion over the next 10 years to the Federal Treasury.

In fact, the total tax package of \$670 billion in cost over the next 10 years would give little boost to economic recovery, little tax relief to most Americans, and once again, more huge tax cuts to the richest 1 percent of Americans.

Those of us who point this out are accused of class warfare. I must say, this is not my proposal. These are the facts. And those who are proposing it are the ones who are guilty of setting one class of Americans against others.

In addition, this is a \$670 tax package that we cannot afford. We are already running, once again, \$200-billion-a-year deficits. That is \$200 billion a year in deficit after we use up all of the Social Security trust fund surplus. President Clinton, in 1997 and 1998, balanced the Federal budget for the first time in 28 years. Then he did it again in 1999 and 2000, in the actual operating account of the Federal Government, leaving the Social Security surpluses untouched. As you recall, those of you who, like me, ran in the year 2000, most of us, I think probably all of us promised to put that money in a lockbox.

The President, when he was campaigning, promised to put the Social Security surpluses in a lockbox which meant that the rest of the Federal operating budget would have to be balanced, and it was. It was projected by OMB in January of 2001 to remain balanced, actually in a surplus, for the next 10 years. Well, of course, that has not happened.

We have gone from debating, when I first arrived here 2 years ago, how to best utilize a \$5.6 trillion expected surplus over the decade, how we could pay

down the national debt and save \$200 billion a year in interest payments so that when the baby boom generation retires in significant numbers, starting in about a decade, when that trust fund has to start cashing in its IOUs, that this country would be in the strongest possible financial condition to meet those growing needs. But in 2 years, those surpluses have disappeared, and we are now looking at projected deficits every year for the foreseeable future, which is heading us, with additional debt and no cushion, toward a financial Armageddon in a decade that will rival nothing we have seen in this country since the Great Depression.

The least we should do—not what we should do but the least we should do—is not make it worse. This tax proposal would do so.

So in one tax proposal, we have greater tax unfairness, greater income inequality, greater financial instability, a greater future catastrophe. For this proposal and those who support it, it is like an alcoholic. I am a recovering alcoholic, so I know whereof I speak. It is like an alcoholic who knows that they should stop, that it is bad, that there are going to be future disastrous consequences, but is unwilling or unable to do so.

I must say that those of us who are "Friends of Bill W." see other signs of that kind of behavior in some of the statements being made these days, justifications for these deficits—that a trifecta caused our budget downfall; people don't cause deficits, trifectas cause deficits—and denial where top administration officials are starting to say: Well, deficits don't matter.

Well, they mattered when the President was campaigning in the year 2000 and pledged to keep the Social Security surpluses in a lockbox. They mattered the last 2 years when the President criticized any attempt to spend additional money on schoolchildren or prescription drugs for the elderly. It seems that deficits don't matter only when the White House wants to ignore them.

It is bad enough that people in the administration who should know better say that deficits don't matter. It is their job to pretend that the emperor has clothes even when he does not. But other economists and economic policymakers around the country who are saying the same things and making up rationalizations and contradicting their former positions really are guilty of professional cowardice, and they do their country a great disservice by the masquerade they are enabling. They have no honest escape from or avoidance of the truth and the facts as they know them to be.

I must say that responsibility starts with and falls most heavily on the Chairman of the Federal Reserve, who has danced around the head of a needle every time this administration has proposed policies which contradicted the admonitions he consistently gave to the Congress during the last adminis-

tration. I think it will be shameful for anybody, any professional economist, or economic policymaker to come to Capitol Hill in the next few weeks and hedge or confuse or rationalize whether this is an economic stimulus proposal, which is not what its benefits are relative to its fiscal cost to this country, and whether it promotes greater tax inequality or equity. And anyone who is unwilling to speak that truth should have the integrity to step out of any public position or should just stay away from here entirely.

To the millionaires and the multimillionaires of America, the captains of industry who are running up support for this proposal, I know whereof I speak. I say, you are letting your greed ruin America. I can understand most Americans' aversion to taxes, especially the poor, the middle class, even the upper middle class who are living on their earned incomes, who are raising children, wanting to improve their own financial conditions and that of their families. I can understand their resentment for every tax dollar. But if you can't live on a million dollars in this country and pay your fair share of taxes on it, you should deal with that yourself. You are the luckiest people in America. You are the luckiest people in the world. You are the luckiest people in the history of the world.

If you are paying more taxes, it is because you are earning more money, a lot more money in many cases in the last few years. For people who want to make more money and pay less taxes on it, that, to me, is greed. To advocate for it, knowing the financial condition of this country, knowing the harm it would cause your children and your grandchildren when they have to pay the bills in the years ahead, is not only selfish, it is downright unpatriotic.

This antitax ideology is destructive to America. This obsession with paying no taxes whatever it takes, moving a home or residence, moving a business, setting up offshore shells and tax evasions and other kinds of tax avoidance, people who are doing so should be ashamed. If this country falls into a financial abyss in the years ahead, we will have no one to blame but you. Nothing that anyone has hoarded will begin to replace the economic strength of this country if it is lost.

There are other reasons this tax cut is terrible. That is that it ignores the serious unmet needs of our people. The priorities of this Congress and this administration regretfully have been tax cuts for the rich ahead of quality education for our schoolchildren, prescription drug coverage for senior citizens, disaster aid to destitute farmers and flood and fire victims, and a lot of serious unmet social needs.

One of those areas of greatest critical need and a broken promise of the Federal Government for a decade is the area of special education. It was a quarter century ago when Congress made a promise that it would pay for 40 percent of the cost of special education. In fact, Congress even passed a

law in 1982 that stated that it would do so. It legally bound itself to providing 40 percent of the cost of special education.

Today, nationwide it is 16 percent; in other words, less than half of the promise that was made.

For my State of Minnesota, that difference amounts to over \$200 million a year in tax money, in funding for education that has to be made up by tax money in Minnesota, with more regressive property taxes, State income taxes—money that Minnesota does not have and many other States don't have.

Now, I heard my friend from New Hampshire recite a great number of statistics that purported to demonstrate how much the Federal Government has increased its funding for education. The problem with the numbers of percentage of increase is the actual base in many of these programs—the measure was quite low. In fact, the Federal share for funding of all of K–12 education has been 7 percent. The State and local governments have been obligated to pick up the rest. For most of the time it has been desirable because it has maintained local control of our schools. But you can increase a low number by a high percent and still have a low number.

I heard lots of blaming of the previous administration, that they should have spent more for education. I would say, having come 2 years ago, probably it should have done so. Probably the last 25 years of administrations should have spent more for education—certainly in special education they should have honored that promise when it was made and kept it. The priority of the last administration, almost by necessity, was to bring this country out of deficits, to put this country back in sound fiscal condition, to put the Social Security surplus money in a lockbox so it would, therefore, meet present and future retirements.

I believe I heard the Senator from New Hampshire say that in all of those 8 years, this country was operating in a surplus. That is not the case.

The PRESIDING OFFICER. The Senator has used up his time.

Mr. DAYTON. Mr. President, I ask unanimous consent to have 2 more minutes to finish my remarks.

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

Mr. DAYTON. Certainly we should have spent more. President Bush, to the extent he has spent more money—and he has—for special education, boosting the Federal share from 12 to 16 percent, I give him credit for doing so.

But I am not concerned about who is right. I am concerned about doing what is right. I am concerned about what is right for the schoolchildren of this Nation. I speak as a former schoolteacher who taught in a public school in New York City with 32 children in the classroom. It was the toughest job I ever had. I heard them say that the number

of students in a classroom doesn't make any difference. Anybody who has tried to teach kids knows it makes a difference. I have been to 150 more schools in Minnesota, and anybody who doesn't know they are substandard and dangerously decrepit—they can cite all the statistics they want, but they are not looking at reality. Anybody who thinks the schools are over funded and that teachers who are averaging \$40,000 nationwide are overpaid should spend a day, a week, or a year in a school and see what that job is about, see the kids from all different backgrounds and countries with different languages and capabilities—no wonder test scores are affected.

Anybody who thinks we are over funding public education is off in another world. In Minnesota and in other States where funds are not and will not be available through property taxes and State taxes, the question is, Who will help us out? The Federal Government has these tax cuts for the wealthiest people, and we are saying to these kids: No, I am sorry, you go your own way, you suffer, we are not going to put computers on your desks to enable you to succeed. We are going to test you and find out how you are doing and use the bully pulpit. It is no wonder good teachers are leaving. Who would want to stay when that is going on. This next year is about priorities for this country, priorities on how we will spend the money and the resources we have. That debate should continue.

I yield the floor.

The PRESIDING OFFICER. Under the previous order, the Senator from Ohio is recognized for 15 minutes.

Mr. DURBIN. Mr. President, I ask unanimous consent to follow the Senator from Ohio for 15 minutes.

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

#### TRIBUTE TO OHIO COLLEGE FOOTBALL TEAMS

Mr. DEWINE. Mr. President, I am very proud, as the 108th Congress gets underway today, to pay tribute to the awesome accomplishments of this season's Ohio State University football team—a team that, after what was certainly one of the greatest games in college football history, clinched the 2002 National Collegiate Football Championship title. This recent distinction represents Ohio State's fifth outright national football title.

It is a great privilege, also, to represent a State that is home to many outstanding schools and numerous past national champions of college football. In Alliance, OH, for example, we have the Mount Union College Purple Raiders. This exceptional football team ended the year with a 14 and 0 record, winning the division III national championship for the sixth time in 7 years.

The team is 109 and 1 in the last 11 regular seasons. Since 1990, the Raiders have won an incredible 162 out of 170 games. So I congratulate these fine

young athletes on yet another great championship season.

I want to recognize the Raiders' coach, Larry Kehres, for his dedication and commitment to the school and to the team. He has just been named the AFCA Division III National Coach of the Year, making him the first coach to win 7 national coach of the year awards. Mr. President, this is an unprecedented accomplishment. I congratulate Coach Kehres and his entire coaching staff. I wish him and the Purple Raiders and their fans all the best for next season and for many years to come.

Mr. President, I also congratulate Ohio State football coach Jim Tressel, who was named this season's Division 1–A National Coach of the Year. This is the third time Coach Tressel has been recognized as national coach of the year, and deservedly so. He is a man who already has a lifetime coaching record of 142 wins, 62 losses, and 2 ties. He has coached previous teams at Youngstown State University to 4 national championships and has qualified for the Division 1–AA playoffs a remarkable 10 times in the past. He is a native Ohioan who graduated cum laud in 1975 from another fine Ohio institution of higher learning, Baldwin Wallace College. Coach Jim Tressel stresses academics, athletics, and community responsibility. When Jim Tressel took over as head coach of Ohio State, he said this:

The two greatest days in our student-athletes lives should be the day they walk across the stage to receive their diploma and the day they slip a championship ring on their finger.

Because of Coach Tressel's dedication to his athletes, many of the players on Ohio State's football team have and will accomplish both of these great honors.

Mr. President, I am sure many of my colleagues watched last week's Ohio State-University of Miami game. What a great game it was. Both teams played very well, and both schools can be very proud. I know that Senator REID and Senator MCCONNELL certainly watched the game. They have both already come to the floor to talk about it. I thank them for their remarks on the floor earlier in the week.

I was pleased to join my friend and colleague from Ohio, Senator GEORGE VOINOVICH, in sponsoring a resolution honoring the team's achievement. This resolution commends not only the entire Ohio State athletic department, but also recognizes the support and dedication of the Ohio State marching band, the cheerleaders, the students, the administration, the board of trustees, the faculty, the alumni, the City of Columbus, the entire State of Ohio, and all of the great fans. Indeed, this season and last week's championship game represent the culmination of a year of hard work and a true team effort.

Mr. President, anyone who watched last week's game will tell you it was an