

The Lincoln bill, however, changes the law to ensure those military personnel fighting for our freedom will receive the child credit that is guaranteed to all other middle-income families. The Lincoln bill will ensure that military families get the child credit checks promised to our Nation's families.

In contrast, the House bill will leave these families behind. For example: Navy Petty Officer Second Class E-5, 4 years service, married with two children, stationed in Iraq from December 2002 until June 2003. He receives an annual salary of \$22,842, and hazardous duty pay of \$190 per month. Under current law, he will not see any of the increase in the child credit. Under the Lincoln bill, he will get the full \$1,000 per child tax credit, an increase of \$800, which his family will receive through a check in their mailbox.

The Senate bill also recognizes that the latest Bush tax cut failed to include millions of working families, families who have jobs and work hard to put food on the table for their children, and that they deserve tax relief as well.

Unless we pass the Lincoln bill, there is no check in the mail for over 6.5 million working families earning between \$10,500 and \$26,625; this means that over 12 million children will be left behind.

Not only do we help millions of children, but we pay for every penny by shutting down corporate tax loopholes.

For all these reasons, I call on the Senate to express its deep commitment to working together for this Nation's fighting men and women, this Nation's working men and women, and all of their children, and ask that: 1, the committee of conference between the Senate and House of Representatives on H.R. 1308 should agree to a conference report before the August recess; 2, any conference report on H.R. 1308 should contain the provisions in the Senate Amendment to H.R. 1308 concerning the refundability of the child tax credit; 3, any conference report on H.R. 1308 should contain the provisions in the Senate amendment to H.R. 1308 concerning the availability of the child tax credit for military families; 4, any conference report on H.R. 1308 should contain the provision in the Armed Forces Tax Fairness Act of 2003; and 5, any conference report on H.R. 1308 should contain provisions to fully offset its cost.

It is my hope that this resolution will be taken up promptly and that we will emerge from conference with the House in a timely fashion so that we may honor the families of our fighting men and women in a very real way with more than platitudes, more than salutes, more than just honors, but by including their kids and their families in the same kind of tax credit that other American families receive.

I yield the floor.

The PRESIDING OFFICER. The Senator from Alaska is recognized.

Mr. STEVENS. Mr. President, I ask unanimous consent to speak as in

morning business on a subject of great urgency. I do not know how much time it will take. Senator BURNS will join me in a moment.

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

SUPPLEMENTAL APPROPRIATIONS

Mr. STEVENS. Mr. President, I have been informed that the House this evening will pass a bill for \$989 million dealing with disaster relief. As my colleagues know, we received a supplemental request from the President for \$1,550,000,000 for the Department of Homeland Security for disaster response. It is estimated that the disaster fund probably has already run out of money during this month of July. When the money runs out, when there are storms, tornados, whatever they have to deal with, they borrow from other accounts, which means as we get towards the end of this fiscal year those other accounts must come to an end. We have tried to meet the President's request by sending the supplemental as part of the legislative appropriations bill.

The House has refused to conference with us on that bill. Now they are going to send us a bill that is totally inadequate. If they leave this city without giving us a supplemental for fires, it is going to leave the West burning, and it is going to bring to a halt other functions of the Federal Government which must continue through this period until September 30. I cannot believe that they would do this.

The supplemental the President sent to us provided \$50 million for NASA, the National Aeronautics and Space Administration, to cover unanticipated costs of the recovery and investigation of the Space Shuttle Columbia accident. I am informed that as far as NASA is concerned, the actual costs of the Columbia accident investigation board is about \$150 million so far. That means NASA has to take that money out of their current accounts and the remainder of the year they, too, will be strapped and will not be doing the scientific investigations, not be doing the prevention that is necessary in order to get ready for another NASA shuttle flight.

We received the supplemental on July 8. We acted almost as quickly as possible. It is true, we put on that bill the money to save the program for education of young people, AmeriCorps. AmeriCorps is another subject, and I will get into that in a minute. But because we put AmeriCorps on that bill, the House refused to act.

We have offered a series of suggestions.

It is impossible to believe this message I received this morning. We are going to get a bill that has less than \$1 billion in it, when the President asked for \$1.550 billion for FEMA and he asked for NASA at the same time. He had money in there for firefighting.

The President had \$253 million for Forest Service and fire suppression. We added \$36 million for the Bureau of Land Management.

This is a terrible fire season. I am informed Glacier Park is ready to be evacuated. We have to have some disaster money. When I checked on July 21, the disaster relief fund had \$89 million in it. We are currently estimating an obligation rate of about \$5.7 million a day on the fires that existed on July 21. There is a whole new series of fires just this week. I cannot believe this.

In addition, there is an obligation to rise to \$6.3 million as the disaster activity in Texas ramps up due to Hurricane Claudette.

I hope others will also join to call on the House to give a bill that will meet the needs, particularly the needs of the West. These fires are primarily in the West. The need for FEMA is national. The firefighting conditions right now in the West could not be worse. There is enormous heat in the West, including my State of Alaska. Even with enactment of the supplemental, which we sent to the House, I am told the Forest Service projects will have a deficit of \$167 million by September. That is, with all the money we provided for FEMA and for firefighting, the Forest Service alone will have a deficit of \$167 million based on projections of July 14th. We have increased fires, particularly in the Park Service area. It is the park that is burning out there now. I cannot believe we cannot have a conference on the supplemental before the House leaves.

AmeriCorps is a problem, too. The Government, by mistake, enrolled 70,000 young people to enter school in September. The moneys that had been previously divided only covered 50,000 young people. The person who made that mistake is no longer with the Government. But the young people are out there now with their certificates. They are entitled to enter school, but the money will not be there. It is the worst situation I have faced as chairman of the Appropriations Committee. We have to have some action by the House before they leave tonight. If they leave tonight without giving us the money we need to meet these disaster needs, I think we are going to have a terrible September.

By the way, the House is going home tonight. They could have stayed another week and we could conference the bills. The bills have been sent to conference. When we come back in September we have to meet with the House in conference and at the same time try to pass the bills we could have passed and should have passed had they sent us the bills in time. They will send us a whole series of bills they are now passing as they leave town. The Appropriations Committee must conference those bills in September and at the same time we must pass the ones they have just passed.

We cannot be two places at one time. The scheduling of appropriations this

year is abominable. Someone mentioned the word "tirade" yesterday. This is a tirade, and it is time for a tirade. It is time to be strong in talking to our colleagues in the House. We must have that bill today that covers the disasters the President recognized back in July. They are worse now than when he sent the bill to us.

I hope others who have the knowledge will talk about the firefighting. In Alaska, we have fire conditions we have never faced before. One of the real problems is we have been unable to cut into the areas of the Forest Service and the Fish and Wildlife Service owned by the Federal Government that have beetle kill.

I read just last night, two young fishermen were out and they had an accident. They tried to set a fire to attract the attention of small planes flying in their area. The fire got out of control and burned 40,000 acres before we could even get to it. I don't know how many acres that will burn. But that is the condition that exists in the West today. They built a signal fire and that signal fire is totally out of control now.

We have to have funds to meet this condition this year. It is not satisfactory to say they can borrow money from other accounts. When they borrow money from other accounts, they shut down those activities that primarily exist in the West in July, August, and early September.

I call on the House: Do something; react. The President asked on July 8th. Give us the bill we need to meet the disasters that are occurring right now.

I yield the floor.

The PRESIDING OFFICER. The Senator from Rhode Island.

Mr. REED. Mr. President, I ask unanimous consent to speak as in morning business for 10 minutes.

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

CHILD TAX CREDIT

Mr. REED. Mr. President, I rise today to express my dismay about the failure to provide the child tax credit to millions of low-income Americans. In this regard, I join my colleague, Senator JOHNSON, and applaud his efforts to try today, through unanimous consent, to resolve that at least we will as a Congress commit ourselves to give the benefit to low-income families which many other families in America are about to enjoy.

Yesterday, the Internal Revenue Service began mailing out the first batch of advance \$400 checks to middle and upper-income American families who are receiving the child tax credit. The President was at a mailing facility to get a visual of these checks going out. That is good news for these families. But certainly low-income Americans have the same needs; in fact, one might argue even more compelling needs for help and assistance to raise their children.

Mr. President, 6.5 million low-income families will not receive a check today. They will be left out. Even though this body acted prudently to give them the opportunity, the House, in May, dropped the provisions and did not respond with an appropriate bill.

On June 5, nearly 2 months ago, this Senate, in a bipartisan manner, passed legislation that would provide for the refundability of these tax credits and in effect give the credit to low-income families. I commend all of the individual Senators who have led the way both on the Finance Committee and, in particular, Senator LINCOLN of Arkansas, who has been advocating strenuously for this very fair and very prudent approach.

The House, on the other hand, passed an expansive \$82 billion tax cut package surrounding this child tax care credit. As a result, they politicized and essentially frustrated the obvious and the compelling need to help these low-income families.

The President has called for the passage of this act, but frankly, other than appearing yesterday at a mailing facility, he has not done a great deal to force the House to pass this very simple, very necessary measure.

I hope we can make progress on this. This tax credit for child care is an important benefit for all of our families and, as I said before, very important for low-income Americans. They are struggling and with both parents working two jobs to make ends meet. These are the working Americans who are doing difficult work and working very hard. They deserve the same kind of assistance to raise their children we are providing for middle and upper-income Americans.

This is a question of fairness, certainly. It is unfair, in my view, that we would provide benefits for certain children—ironically, some of the most affluent children—and not provide similar benefits for low-income families with children. It is just patently unfair. Also, it is part of an emerging pattern of indifference, and worse, towards low-income Americans.

There is the issue of the Earned-Income Tax Credit. This has been an enormously successful program. It has, in my State of Rhode Island alone, provided \$90 million to over 57,000 families in the year 2001, giving them additional help based upon their work. Recall now, this is the Earned-Income Tax Credit; you have to be working, you have to qualify by accumulating income to get the tax credit.

This is one of those very ingenious mechanisms which help lift families and children out of poverty, and it has done so with remarkable success. It has been a tax provision supported by both sides of the aisle enthusiastically for several decades. But now the IRS has announced its intention to require elaborate precertification for EITC eligibility for about 45,000, as they term it, high-risk households. Generally these are households in which grand-

parents or single fathers are raising children.

But perhaps of more concern to me is that there are plans to expand this precertification process to 2 million households in the year 2004 and to 5 million households within 3 years. This is a move that President Bush clearly supports, because he requested \$100 million in additional funds for the fiscal year 2004 budget for this so-called compliance initiative.

If we were to propose an elaborate precertification for middle-income and upper-income tax advantages, there would be howls of protest. We would rush to this floor crying foul, accusing the IRS of overreaching and meddling with burdensome impacts upon taxpayers. But that is exactly what, in my view, is happening to low-income families in the budget proposal of the President for this precertification.

Again, I note the President has requested \$100 million for additional funds to supposedly precertify families qualifying for a tax advantage under the Earned-Income Tax Credit. Just yesterday we couldn't afford, according to the vote, \$100 million for improved transit security in the United States. That suggests to me the wrong, and perverse, if you will, priorities. If we are spending \$100 million to try to force low-income families to come up with documentation to qualify for a tax cut but we can't find the money to protect the subways and the trains and the buses in the United States, that suggests something askew in our policies and our priorities.

I think what the pre-certification does, frankly, and maybe intentionally, will dissuade some individuals who qualify for the EITC from coming forward and applying for it. They might not understand the new precertification. They might have to pay for tax advice to do it appropriately. And one other point: the IRS has the authority to release all this documentation to the Department of Justice and other Federal agencies at their discretion, which might cause some people concerns about privacy.

This is something that, again, if we proposed it for middle- or upper-income Americans, you could not hear yourself think because of the howls of protest in this body. Indeed, back in 1998 we passed the Internal Revenue Service Restructuring and Reform Act because of supposed taxpayer harassment inflicted upon middle- and upper-income Americans by the IRS. It seems when it comes to low-income Americans who work and who qualify for the EITC, harassment isn't a problem when it comes to proposals by the administration.

I am also disappointed that in line with this attack against low-income Americans is the inability of this body and the other body to pass a long-term unemployment compensation benefit that will really take care of all the Americans who are suffering because of an economy that is functioning poorly—and that is being polite—at this