

towards efforts that will make the burden fair to all Americans. That has certainly not been the case in recent years. My hope is when we next see a proposal dealing with America's Tax Code that we will see something that represents some semblance of fairness. Otherwise there is likely to be a debate breaking out in the Senate, which would be a very healthy thing, in my judgment.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. INHOFE. Mr. President, I have a number of things to address. I have been listening with great interest to my very good friend from North Dakota. I bow to his superior knowledge in economics. I was not aware that he was a professor of economics, or taught economics. They say confession is good for the soul. I will say to my friend from North Dakota, I went to nine different colleges and universities, all of them night school where I was stationed when I was in the military. I remember once I got out I backed a truck up to the University of Tulsa and shoved off all my transcripts, and they looked at it and said: You are an economist. So that is where I got my background in economics.

Mr. DORGAN. If the Senator will yield for a moment, I would say I was actually not a professor. I did teach economics at the college briefly, but I was able to overcome that experience.

Mr. INHOFE. Well, good.

I would like to make a couple of comments. That is not what I am here to talk about today. But this President has a commitment to do something about our tax system. I know there is a lot of class warfare that goes on and people are always talking about taxes and that the poor people are paying all the taxes. It is kind of interesting that this President wants to make a dramatic change in the tax structure. When I go back to my State of Oklahoma, no matter where I go the people are all united in saying they really want to have something different.

The interesting thing is, I was riding yesterday with a CPA from Oklahoma and said: If we are successful in dramatically simplifying the Tax Code, why would you support that because you might be out of work?

He said: I would gladly do it. I can always find something else. It is unfair and it is a system that needs to be cleaned up.

I would only caution people who are watching what is going on in this Chamber, when we get into a discussion of changing the Tax Code, every time there is someone who suggests that you lower the marginal rates of taxation, they assume that this is an unjust burden on the lower income people.

In fact, when this President did it he was lowering the tax rate on people who paid taxes. Obviously, if you don't pay taxes, you can't lower the rate. That is what he was faced with.

Also, we learned a lesson following World War I when they raised taxes. It brought a lot of revenue into the system to fight World War I. When it was over, they decided they would go ahead and reduce the taxes because they did not need the revenue anymore. They were shocked to find out when they reduced the taxes that the revenue increased.

Then again, a very smart President, one I admired very much, was the President of the United States by the name of Kennedy. When President Kennedy was in office we were expanding a lot of the things in the social programs in this country. He said we have to have more money, and we have to raise more revenue to take care of these programs. John Kennedy was a Democrat, not a Republican. He said the best way to raise revenue was to reduce marginal rates. So he reduced marginal rates, and sure enough, that opened it up and revenue increased.

Another person came in the White House, Ronald Reagan, in 1980. He said the same thing. He actually reduced the top bracket rate from some 95 percent down to about 25 percent; and all other brackets, too. Everybody got in on that good deal. The largest tax reduction in the history of America successfully reduced taxes and increased revenue.

The evidence of that, if you look at the total revenue that came from marginal rates in the 1980s, was \$244 billion. In 1990, it was \$466 billion. It almost doubled in that decade, that 10-year period. It was the largest reduction of taxes in this Nation's history.

I hope those who will be engaging in class warfare and are going to be talking about how this is unfair and how the rich need to be paying more taxes keep in mind that the people who are paying the taxes are middle-income Americans. These are the people who need the relief. They need to have more opportunities to do more with the money. That is how you increase revenues.

I hear a lot of people complaining about this President and the fact we have the deficit. Obviously, we have the deficit for three reasons.

No. 1, we had a recession. This President inherited a recession. That started in March of 2000. With the economic activity low, you have to use the formula that for each 1-percent increase in economic activity it produces \$46 billion in new revenue. So it was way down.

No. 2, he had succeeded President Clinton where he had cut the defense spending down to the bone with the myth floating around that somehow the cold war was over; we didn't need a military anymore. We were down to about half the Army divisions, down in tactical airwings, and half in ships, down 300 from 600. Then we realized we were in a more hostile world. By the time President George W. Bush had to start rebuilding the military, our modernization programs had stopped.

Then 9/11 came along. Here we are in a war.

I can tell you that the three factors which caused the deficit are factors that we are overcoming as we are speaking. But you might as well hold your breath for a while because the war is going to last a while.

#### TRIBUTES TO RETIRING SENATORS

DON NICKLES

Mr. INHOFE. Mr. President, I am so pleased that I have a chance to say a few good words about my colleague, DON NICKLES. It is hard to talk about DON NICKLES. I remember him when he was in the State senate. I believe DON NICKLES at that time was the president of the College Republicans in Oklahoma. I remember going to Ponca City and giving a speech at his invitation. Afterwards, he showed just an incredible interest in politics. This was back in the 1970s. He ran for State senate. I believe it was in 1978. And he won.

Midway through that term, in 1980, a seat opened and he decided he was going to run for the U.S. Senate. Everybody laughed. Who is this kid, anyway? He was about 30 years old. He still looks like he is about 35 years old. At that time he looked like he was about 18 years old.

He ran and defeated some of the real heavyweights in the State. Then he came and served in the Senate.

I understand that in those early years they wouldn't let him ride the Members' elevators because they didn't believe he was a Member. They thought he was a page.

Nonetheless, DON NICKLES started proving himself. I watched him mature in this job. As the years went by, every time a 6-year period ended, he would talk about dropping out. But we talked him into running.

Finally, he decided he needed to do something else with his life and do what is in the best interests of his family.

But he grew with the ability to offer expertise that I haven't seen in the Senate since I have been here, and I have been here for 10 years. I have watched DON NICKLES as he matured, as he gained knowledge in areas and expertise in not just one isolated area but in all areas. When he stands up to talk, everybody is quiet. They want to listen to him because they know he knows what he is talking about.

I can recall when ELIZABETH DOLE was first elected. We were making a tribute to DON NICKLES about 3 months after she was here. She said: I have watched him talk about the budget. I have watched him talk about how you finance Government. I have watched him go through all these very difficult things, and I have been here 3 months and I have to confess I don't even know what he is talking about. I said: ELIZABETH, don't feel bad. I have been here 10 years and I still don't know what he is talking about.

DON NICKLES developed that level of expertise that other people do not. It is because he studies. He works.

He is going to be sorely missed by a lot of people around here because of what he had to offer and because of the contributions he has made.

I am 15 years older than DON NICKLES. I have been his junior Senator. I guess it is now time I become senior Senator.

I will miss his expertise, his charm, his humor, and most of all I will miss him because he is my brother. I will miss him dearly. Don, it is going to be goodbye to you but hang around. We look forward to working with you and accepting your advice because I know it will be there when we need it.

The PRESIDING OFFICER. The Senator from Oklahoma is recognized.

Mr. INHOFE. I thank the Chair.

(The remarks of Mr. INHOFE pertaining to the introduction of S. 2997 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

#### HONORING OUR ARMED FORCES

CPL. JOSEPH L. NICE

Mr. INHOFE. Mr. President, I rise today to honor Marine LCpl. Joseph L. Nice from Nicoma Park, OK, who made the ultimate sacrifice for his country on August 4, 2004. This fourth-generation soldier died defending the freedom he enjoyed and fighting to ensure it for others.

Lance Corporal Nice moved to Nicoma Park, OK from Newark, NJ, in 1998. He was a gifted young man—a musician, artist and sportsman, who used these gifts in the marching band and on the soccer team at Choctaw High School. From the age of 5, he had longed to follow in the footsteps of his father, his grandfathers, and his uncle in serving in the military. After weighing this tradition and putting on hold his plans to study law, Joseph Nice decided to join the Marine Corps in June 2003.

Lance Corporal Nice was assigned to 3rd Battalion, 7th Marines, 1st Marine Division, I Marine Expeditionary Force stationed at Marine Corps Air Ground Combat Center at Twentynine Palms, CA. His unit was deployed to Iraq in February 2004, where Lance Corporal Nice and his fellow Marines faced daily attacks in the Anbar province. During one of these attacks on August 4, 2004, Joseph Nice was killed.

I represent the State of Oklahoma in paying my condolences to the family of this American hero. A friend of his said about him: "If you had a problem, he was always there for you." Through his service in Iraq, LCpl Joseph Nice demonstrated his worthiness to receive this highest compliment. Our thoughts and prayers are with his family and friends today.

ARMY SPC. SONNY G. SAMPLER

Mr. President, we also pay homage to Army SPC Sonny G. Sampler from

Oklahoma City, OK, who died in the name of freedom in Iraq on 8 July 2004. He moved to Oklahoma City from Altus, OK and began attending John Marshall High School.

Specialist Sampler saw the Army as an opportunity for focus and direction and joined in 2001. He was deployed to Iraq with 1st Battalion, 26th Infantry Regiment, 1st Infantry Division based in Schweinfurt, Germany. In serving his country, Sonny Sampler did not shy away from his other duties. In the words of Maj. Gen. Douglas Dollar, "This young man was willing to go to a strange land and fight for people he didn't know." It is the same young man who sold some belongings to pay for a flight from Germany back to the United States at Christmas to surprise his mother. Such a family man is to be much valued.

Specialist Sampler was tragically killed when he was searching the Iraqi National Guard Headquarters for survivors, following an allied attack. When the ruins underwent an attack by insurgents, Sonny Sampler and five other U.S. soldiers died. He was 23 years old.

Our thoughts and prayers are with this American hero's family and friends at this very difficult time. We should never cease to be proud of this man.

SGT DANIEL LEE GALVAN

Mr. President, we also pay homage to Sgt Daniel Lee Galvan, who joined the Army to realize his childhood dream of working with helicopters. Earlier this year, Sergeant Galvan made the ultimate sacrifice for his country—his life. Sergeant Galvan was a dedicated defender of America who followed his father into the military. For this service and his sacrifice, I am proud to honor him in the Senate today.

Daniel Galvan was born in Fort Ord, CA, but later moved to Moore, OK, where he joined the Army reserve after high school but enlisted in 1996 to fulfill what he saw as his calling to be a soldier. Though he knew a career in the military would enable him to provide for his family, the paycheck was never his primary motivation. In the words of his wife, Sonya, "He joined because he believed in the cause. He believed in the military. And he was proud to wear the uniform and honored to be an American." Sergeant Galvan was a helicopter crew chief with the 2nd Battalion (Assault), 25th Aviation Regiment, 25th Infantry Division (Light), based out of Schofield Barracks in Hawaii.

On August 12, 2004, the Black Hawk helicopter that was transporting Sergeant Galvan and fourteen other soldiers in Afghanistan developed mechanical problems and crashed near the Pakistani border. The fourteen others were wounded, but Daniel Lee Galvan, an honorable Oklahoman and example for us all, paid the ultimate price. Sergeant Galvan left behind his wife as well as two children, his daughter Audrey, 13, and his son Joseph, 11. Our

thoughts and prayers are with his family for the loss of such a special man.

On behalf of the U.S. Senate, I ask that we pay tribute to Sergeant Galvan and the men and women like him, who know the true meaning of service and sacrifice. These men and women have tasted freedom, and wish to ensure that freedom for those who have never experienced it. I honor the memory of our sons and daughters who have died for this noble cause, and especially the memory of Oklahoma's son, Daniel Lee Galvan.

CPL NATHANIEL T. HAMMOND

Mr. President, I rise to honor the memory of a brave young American who gave his life defending the Nation. He felt a call to serve his country, to be part of something bigger than himself, and for that call he paid the highest price.

Cpl Nathaniel T. Hammond was assigned to the Marine Reserves' 2nd Battalion, 24th Marine Regiment, 4th Marine Division in Chicago. Nathan wasn't a native Oklahoman—he was born and raised in Brighton, MO, where he graduated from high school in 1998 and then joined the Marines, but he lived in Tulsa and had trained with the Anti-Tank Training Company, a Marine Reserve unit, in Broken Arrow.

On November 8 in Babil province, Iraq, he was killed in an insurgent attack. He gave his life for the freedom of millions of Americans, and also for the peace and prosperity of the Iraqi people only now beginning to recover from decades under a totalitarian regime.

Corporal Hammond had a long-held desire to serve the military as a member of the Special Forces, but even as a member of the Marine Reserve, he was "doing what he wanted to do and what the loved to do," according to a childhood friend and fellow soldier. His parents have described how Nathan evinced the selfless attitude toward service to country that is so evident in all our military men and women.

We are all glad Nathan Hammond was willing to serve. His loss is grievous to all of us. Our thoughts are with his parents and the rest of his family back in Missouri. At the same time, we recognize his valor and commitment. It is for men like Nathan Hammond that I am proud to be a part of this great country. He was a special soldier, a true Oklahoman, and a true American.

PFC NACHEZ WASHALANTA II

Mr. President, I honor the memory of a courageous young Oklahoman who died while defending his Nation. Marine PFC Nachez Washalanta II grew up in the great State of Oklahoma, went to school in Ardmore and Silo, and joined the Marines in April 2002.

The road wasn't always smooth for Wash, as his fellow Marines called him. He grew up in a foster home with four other boys, and got his GED instead of graduating from high school. Eventually, Private Washalanta found a home with the United States Marine Corps. He was the driver of a light-armored