

These state and local governments have made the decision to tax certain services and, as a former mayor and State legislator, I respect their ability to do so. However, I agree with my colleagues that Internet access is a special service that should be tax free. The difficult part is trying to define what "Internet access" actually is. We have spent months listening to telecommunications providers, consumers, and local officials define what telecommunications services are and when and where telecommunications taxes should start and stop. Not surprisingly, the groups have disagreed more often than not. Despite the struggle, I believe we came up with a reasonable compromise on the definition and the grandfather clauses, which will give our state and local governments the time they need to phase out taxes imposed prior to the moratorium.

Now that we have passed the moratorium on Internet access taxes, I am anxious to refocus some of our energy on a bill I introduced in both the 107th and 108th Congresses. The Streamlined Sales and Use Tax Act would simplify the extremely cumbersome network of State sales and use taxes and help States begin to recover from years of budgetary shortfalls. The bill would authorize States that have signed the Streamlined Sales and Use Tax Agreement and have passed legislation simplifying their tax system to require all sellers to collect and remit sales taxes.

My streamlined bill, which has 20 cosponsors this year, is a critical bill that many of my colleagues are learning more about and recognizing its growing importance as Internet usage explodes. Two years ago the revenue loss attributed to the Internet sales tax loophole was fairly minimal. Today, the revenue loss has ballooned as online and other remote sales have increased. The States have responded to this budget crisis by signing the Streamlined Sales and Use Tax Agreement and implementing legislation that drastically simplifies their sales and use tax systems. In fact, 21 States have already signed into law the necessary implementing legislation, while 8 others are currently in the process of doing so.

As the States continue to make progress on reforming their sales tax systems, I would urge Congress to make progress on a bill that will provide to the states the authority they need to collect their own taxes. I intend to introduce the Streamlined Sales and Use Tax Act again next year and hope to work with the Finance Committee Chair and other members of the Senate to pass it into law.

In the meantime, I am pleased we will have in place a moratorium that recognizes the importance of the Internet and will allow it to grow and prosper in the coming years.

(At the request of Mr. DASCHLE, the following statement was ordered to be printed in the RECORD.)

HONORING DR. RICHARD AXEL

• Mrs. CLINTON. Mr. President, I rise today to honor Dr. Richard Axel, the co-recipient of the 2004 Nobel Prize for Physiology or Medicine. Dr. Axel received this prize for research that he and his co-recipient Dr. Linda Buck conducted on the ways in which our brains process smells. Drs. Axel and Buck are pioneers in the field of sensory biology, and have contributed much to our knowledge of how humans comprehend olfactory information. Their prize-winning research was conducted at Columbia University Medical Center, where Dr. Axel is a University Professor of Biochemistry and Molecular Biophysics and Pathology.

Dr. Axel grew up in Brooklyn and received his earliest training at Manhattan's Stuyvesant High School. Because of his interest in science, he found a job as a glassware washer at a Columbia medical research facility, where he was soon promoted to a research position. By the time he graduated from Columbia College, his work had already been published in scientific journals. Dr. Axel has spent the majority of his subsequent career performing neuroscience research at Columbia University.

I would like to note that Dr. Axel's prize is the latest in a series of distinguished scientific honors earned by residents of New York. The 2003 Nobel Prize for Chemistry was awarded to Dr. Roderick MacKinnon of Rockefeller University, and in 2000, Dr. Eric Kandel of Columbia University was one of the recipients of the Nobel Prize for Physiology or Medicine.

Next month, Dr. Axel will travel to Stockholm to accept the 2004 Nobel Prize for Physiology or Medicine. I ask that all of my colleagues join me in congratulating Dr. Axel for receiving this tremendous honor. I look forward to learning of the future discoveries that will result from Dr. Axel's groundbreaking research.

I ask that an article about Dr. Axel from *In Vivo*, the Columbia University Medical Center campus newspaper, be printed in the RECORD following my remarks.

A LIFE IN SCIENCE REWARDED

(By Susan Conova)

Discoveries made at CUMC about the sense of smell go beyond providing a description of what most people think is merely an aesthetic sense. Instead, understanding how the brain distinguishes among a bewildering array of different odors gives scientists a much greater understanding of how the brain works.

"Odors generate specific behaviors and specific thoughts and how that happens is still an unsolved and fascinating mystery in brain science," says Richard Axel, M.D., University Professor of Biochemistry and Molecular Biophysics and Pathology and recipient of the Nobel Prize in Physiology or Medicine on Oct. 4. "Knowing how our perceptions of the external world, including smell, impact our emotions and our behavior will be extremely important in thinking about diseases like schizophrenia to understand how the brain works."

When Dr. Axel and his former postdoctoral researcher Linda Buck, Ph.D., of the Fred

Hutchinson Cancer Research Center and a professor at the University of Washington in Seattle, began their work in the late 1980s, very little was known about the sense of smell.

In 1985, Dr. Buck came across a paper describing the unsolved question of how odors are detected in the nose and was immediately hooked by "the monumental problem and a wonderful puzzle."

"This paper opened up a fascinating new world for me," she wrote earlier this year in the journal *Cell*. "It was estimated that humans could perceive 10,000 or more chemicals as having distinct odors. How could the olfactory system detect such an enormous diversity of chemicals? And how could the nervous system translate this complexity of chemical structures into a multitude of different odor perceptions?"

The questions would remain unanswered unless the receptors responsible for picking up odorants in the air were identified. In 1988, Dr. Buck, working in Dr. Axel's lab at P&S, started tracking them down.

Several initial attempts failed. "Linda was an extremely creative and tenacious Fellow," Dr. Axel says. "The solution to this problem took quite a long time, but the thoughtfulness of her approach made me think she would eventually succeed."

In 1991 Drs. Axel and Buck broke the field open when they published a paper describing an enormous family of genes in mice that coded for 1,000 different receptors. The study was reported in newspapers and other news media worldwide. Later work revealed about 350 functional receptor genes in humans.

"We were quite surprised that up to 5 percent of the genome was taken up by odor receptors," says Dr. Axel, also a member of Columbia's Center for Neurobiology and Behavior. "That's a sharp distinction to the three genes that the visual system uses to discriminate several hundred different hues. It shows that a system like the visual system would be inadequate to distinguish among the rich variety of odors in the environment."

Gerald Fischbach, M.D., executive vice president and dean, says the finding ranks among the most important discoveries of the past 50 years: "The discovery of the genes opened up a field of sensory biology that didn't exist before."

Once the receptor genes were identified, both researchers independently moved to the more complex question of how the brain knows what the nose smells, with the support of the NIH and the Howard Hughes Medical Institute, where the two are investigators. Their labs and others have revealed that part of the answer is that each odor produces a unique spatial pattern, or map, of neuronal activity in the brain's olfactory center. If the olfactory center was laid out like a map of the United States, it would be as if the aroma from a rose would light up Boston, New York, and San Francisco, while rotting food would light up Los Angeles and Denver.

The question now, Dr. Axel says, is figuring out how an organism uses these odor maps. We can look down at the maps of activity in an organism's brain and see what it's smelling, but how does the process actually work within an organism? "To know that the world is interested in our work will, I think, intensify our efforts toward reaching an answer," Dr. Axel says. •

ADDITIONAL STATEMENTS

CONGRATULATING DR. RHONA CAMPBELL FREE

• Mr. DODD. Mr. President, today, congratulate Dr. Rhona Campbell Free,

an economics professor at Eastern Connecticut State University. Yesterday, Dr. Free was honored by the Council for Advancement and Support of Education and the Carnegie Foundation for the Advancement of Teaching as one of four recipients of the U.S. Professors of the Year Award. I would like to congratulate Dr. Free, as well as Dr. Douglas Cooper, a professor of chemical engineering at the University of Connecticut, the winner of the Professor of the Year award for the State of Connecticut.

This award is the only national honor that specifically recognizes excellence in teaching and mentoring at the undergraduate level. Over 300 nominees for the award were evaluated on their impact and involvement with students, their scholarly approach to teaching, their contributions to undergraduate education, and support from their colleagues and students.

Dr. Free, who received her doctorate from the University of Notre Dame, has taught economics at ECSU since 1983. During that time, she has distinguished herself among her peers through her commitment to her students and to teaching. She helped found the Connecticut Consortium for Learning and Teaching, a statewide organization devoted to promoting excellence in teaching. She is also a member of the Connecticut Campus Compact, which focuses on service learning.

Dr. Free's students know her as a professor who brings ideas from different academic fields into her classroom, and who creates new and innovative courses such as Economics of Professional Sports. She has also devoted her time and energy to improve academic advising and freshman orientation at ECSU. Her methods, techniques, and enthusiasm have won praise from fellow professors and students alike. In 2001, she was awarded the university's Distinguished Faculty Award.

Dr. Rhona Free is truly an inspiration, not only to students and teachers, but to all of us who strive to make this country a better place for our children and grandchildren. In a demanding profession, she has gone above and beyond her duties and responsibilities to truly make a difference in the lives of not only her own students, but students and professors throughout the State of Connecticut. I congratulate her on her accomplishments, and I wish her continued success in the years to come.●

TRIBUTE TO MS. JUDITH MAYNARD

● Mr. LEAHY. Mr. President, I wish to pay tribute to an extraordinary Vermonter, Ms. Judith Maynard, who was recently named a National Distinguished Principal. As one of 65 principals chosen nationwide, this award places Ms. Maynard in an elite class of educators.

Ms. Maynard has dedicated her life to the education and well-being of

Vermont children. After working her way through an undergraduate and two masters' degrees at the University of Vermont, she launched her career as an educator. For the past 26 years, Vermont students have benefited from her extraordinary leadership. She has served as the principal of Chamberlin School in South Burlington, Vermont for the last eleven years and headed the Folsom School in South Hero for 10 years before that.

At Chamberlin, Ms. Maynard sought out grant money to hire the district's first school social worker—helping prevent problems at home from damaging students' performance at school. She has reworked the school's curriculum to provide focused, cohesive instruction across grade levels. She has made a priority of spending as much time as possible with her students, personally tutoring them in math and never saying no to those students who want to read a book with her or discuss losing a tooth. And she has fought to ensure that her young students have access to a nutritious breakfast at school, providing them with the fuel they need to successfully get through the school day.

The impact of her efforts is clear. Standardized test results on mathematics problem solving for fourth-graders at her school have jumped in the last 2 years from 48 percent achieving the benchmark of success in 2002 to 70 percent in 2004. These are impressive gains by any measure.

Ms. Maynard's leadership demonstrates the importance of having strong, dedicated principals in each of our schools. Providing vision, direction and support to all who work under the schoolhouse roof ensures that our children receive the best possible education. Together they provide our children with the skills and confidence needed to achieve their goals and lead happy, meaningful lives. America's future depends on the efforts of exceptional educational leaders like Judith Maynard. I congratulate her for her success and salute her for her tireless dedication to the children of Vermont.●

TRIBUTE TO SPECIALIST JEREMY F. REGNIER, LITTLETON, NH

● Mr. GREGG. Mr. President, I rise today to remember and honor SP Jeremy F. Regnier of Littleton, NH for his service and supreme sacrifice in the service of his country.

Specialist Regnier demonstrated a willingness and dedication to serve and defend his country by joining the National Guard soon after this country was attacked in September 2001. Just as many of America's heroes have taken up arms in the face of dire threats, Jeremy too, dedicated himself to the defense of our ideals, values, freedoms, and way of life. His valor and service cost him his life, but earned him a place on the roll call of honor within the pantheon of heroes this country has produced.

Following basic training and a tour in the National Guard, Jeremy joined the regular Army as a Bradley Vehicle Crewman and was assigned to various units, eventually joining his comrades in 4th Battalion, 5th Air Defense Artillery Regiment, 1st Cavalry Division. From this unit's home base in Fort Hood, TX, he would deploy in March 2004 to Iraq in pursuit of those who would threaten our way of life.

Throughout his short career, Jeremy developed a long list of accolades and experiences which testify to the dedication and devotion he held for the Army, his fellow soldiers, and his country. With tours in New Hampshire, Korea, Texas, and Iraq, Jeremy's expertise contributed greatly to his unit's successes and cemented his place as a participant in the great endeavor known as America. Jeremy was recognized for his service by the Bronze Star Medal, the Purple Heart Medal, the Army Achievement Medal, the Good Conduct Medal, the National Defense Service Medal, the Global War on Terrorism Expeditionary Medal, the Global War on Terrorism Service Medal, the Korean Defense Service Medal, the Army Service Ribbon, and the Overseas Service Ribbon.

My condolences and prayers go out to Jeremy's family, and I offer them my deepest sympathies and most heartfelt thanks for the service, sacrifice, and example of their soldier, SP Jeremy Regnier. Jeremy exemplified the words of Daniel Webster who said, "God grants liberty only to those who love it, and are always ready to guard and defend it." Because of his efforts, the liberty of this country is made more secure.●

TRIBUTE TO JIMMY RAY LOYLESS

● Mr. JOHNSON. Mr. President, I rise today to pay tribute to Jimmy Loyless, who has worked as a congressional fellow in my office since January of 2004. On behalf of my staff and the people of South Dakota, I would like to thank Jimmy for his hard work, his dedication, and his considerable contributions to my State and to this great Nation.

Jimmy chose a Presidential election year to join our staff to work on banking and tax issues, and he has spent the past year learning about what can and can't happen in the United States Senate in a politically charged atmosphere. Jimmy left the Federal Deposit Insurance Corporation, his home for the past 24 years, to spend a year learning about the legislative process. And what a year it has been.

Jimmy came on board around the time that a series of scandals rocked the mutual fund industry, and almost immediately Jimmy was called upon to sit through a long series of hearings and witnesses. While learning the nitty-gritty of an industry may not be the most glamorous of duties, I am hopeful that at the very least, Jimmy learned a thing or two that may help