the JOBS bill—which I am optimistic we will pass in the very near future—we have included antitax shelter legislation that will make sure transactions are done for legitimate business reasons and not solely for tax benefits.

We have also included provisions that would impose stiffer penalties on any taxpayers who engage in shelter transactions. It is also time to crack down on expatriation practices, corporate inversions, SILOs, abuses in the charitable area, Enron-related tax shelters, and offshore abusive tax schemes. And we should devote more resources to IRS enforcement. Dollars spent there will bring in several times as much in additional revenue raised.

And last, but certainly not least, we need to set a goal, a benchmark of where we are going on tax compliance. Today, I proposed that we reach at least a 90 percent tax compliance rate by the end of the decade. By 2010, at least 90 percent of Americans should be filing their taxes and paying their dues. It is not too much to ask. Now, it will not be easy, but that does not mean that it cannot be done. I know we can achieve it through the methods I just outlined.

With the growing deficit and the upcoming retirement of the baby boom generation, increasing tax compliance is more important than ever. And it is also one of the easiest ways to raise more revenue for our Nation. We are not talking about raising taxes—we are simply asking all Americans to pay their fair share as citizens of this great Nation. By reaching a 90-percent compliance rate, we would raise at least \$100 billion more each year. This funding would go a long way toward strengthening Social Security or helping our classrooms or paying down the deficit.

April 15 is just around the corner. I encourage every citizen to do what is right, to stand up for your country and make your contribution. Here in Congress, we will keep working to make it easier for our honest taxpayers to comply and to make it harder for those dishonest folks to cheat the system. Together, we will seal the tax gap and help the economy.

SENATOR BOXER'S TRIGGER LOCK AMENDMENT

Mr. LEVIN. Mr. President, last month the Senate considered and passed the Boxer trigger lock amendment by a 70–27 vote. Senator BOXER's amendment would require that all handguns sold by a dealer come with a child safety device, such as a lock, a lock box, or technology built into the gun itself. Further, it would direct the Consumer Product Safety Commission to develop standards for child safety devices. The need for this legislation is clear, and I supported its passage.

According to the Brady Campaign to Prevent Gun Violence, each year teenagers and children are involved in more than 10,000 accidental shootings in which close to 800 people die. Further, about 1,500 children age 14 and under are treated in hospital emergency rooms for unintentional firearm injuries. About 38 percent of them have injuries severe enough to require hospitalization.

In addition to accidental shootings, according to the Brady Campaign, every year 1,300 children use firearms to commit suicide. Unlike suicide attempts using other methods, suicide attempts with guns are nearly always fatal. These children are given no second chance.

It does not have to be this way. If gun manufacturers put locking or other safety mechanisms on guns, or dealers sold handguns with safety devices, many shootings could be avoided, and fewer children would die each year.

The gun industry immunity legislation, to which Senator Boxer's amendment was attached, would have provided unprecedented protection from liability to gun manufacturers and dealers, even in cases where their own gross negligence or recklessness led to someone being injured or killed. I opposed the immunity bill and was pleased that it failed to pass the Senate. However, Senator Boxer's trigger lock amendment passed with bipartisan support. Given that, I hope the Senate takes up and passes that legislation this year.

ASBESTOS LITIGATION

Mr. BREAUX. Mr. President, Senator Landrieu and I rise today to add our voices to those who have been calling for a comprehensive national solution to the asbestos litigation problem. Several members of both parties have recently come to the floor to discuss this very issue and we want to join with them in urging our colleagues to address this matter with immediate legislation.

I have always believed that one of the greatest freedoms in this country is the ability of ordinary citizens to seek redress in an impartial court of law from other citizens or businesses no matter how large or powerful. However, in the case of asbestos litigation the system no longer is able to meet this goal. The courts are so backed up with asbestos lawsuits, many of which are brought by individuals who are not yet sick or may never get sick, that those victims who are truly suffering from asbestos-related illnesses are not receiving compensation and businesses are going bankrupt in the process.

Asbestos litigation is a serious and growing problem in our home state of Louisiana. For the benefit of victims, union members, and businesses in Louisiana—both large and small—that are suffering the consequences of this crisis, we urge the Senate to resolve this problem as soon as possible. Let me be clear: we want a bill that will provide guaranteed, fair compensation to deserving victims in our state and around

the country. And, we want a bill that will provide certainty for victims and businesses in Louisiana and elsewhere that have been caught up in this crisis.

I am becoming increasingly troubled by reports that negotiations between the parties on the asbestos bill are reaching a standstill. Too much work and tireless hours of negotiation have gone into this bill to let it become yet another marker in the growing graveyard of failed legislation. I would like to use this opportunity to urge all parties in this matter to continue working in good faith with one another to find agreement on the issues that are still outstanding.

A final deal on asbestos will not be easy and it will require more concessions from all parties. I know a number of my colleagues have worked unflagging to try and get this issue resolved. I commend them for all their effort and work. However, it is also important that we realize how close we are to not having any bill at all. I am concerned that by hastily pushing forward legislation that only has partial support, we will effectively kill this bill. We cannot stand back and allow the current system to continue to spiral out of control. Another failed cloture vote will not help victims, nor will it help business. This is an issue that we should be able to vote out of the Senate, not by 60 votes, but by 70 or 80. We must continue to work together to this end. The asbestos litigation system is broken and it must be fixed.

Ms. LANDRIEU. Mr. President, I rise to join with my colleague, the senior Senator from Louisiana, to urge the Senate to enact meaningful asbestos litigation reform this Congress. I am equally concerned about the impact that this escalating crisis is having in our own state of Louisiana.

The example of just one company illustrates how this ongoing litigation is Louisiana. affecting In McDermott, headquartered in Louisiana, acquired Babcock & Wilcox, B&W. a premier commercial boilermaker and provider of other power generation equipment. B&W was the leading manufacturer of boilers in the United States. In line with United States government specifications, all of these boilers were insulated with asbestos. Now many years later, the company has been subjected to an avalanche of asbestos claims. In fact, B&W had no recourse other than to file for reorganization under Chapter 11 of the U.S. Bankruptcy Code. Because of the uncertainty of its asbestos liability and the resulting inability to satisfactorily reorganize the finances of the company, McDermott's union employees in my state are adversely impacted. Just last week, representatives from my staff and Senator BREAUX's staff attended a meeting of the management and union labor at McDermott's facility in Morgan City, LA, to discuss this problem. We now have a petition signed by 1.000 of these workers asking that we solve this problem as soon as posOther industries and companies in Louisiana are threatened by the current litigation system. Louisiana's economy is dependent on trade and the maritime industry. Many of our U.S.-flag shipping companies have asbestos issues because certain parts of their ships' engines were insulated with asbestos. These companies are equally concerned about the uncertainty created by the current system and their long-term ability to maintain solvency.

I do not have all the answers. I do know that legislation addressing this issue is very complex. Any bill should virtually guarantee that asbestos victims receive fair and adequate compensation and it should also give certainty to companies like McDermott. I realize that progress has been made during the course of negotiations, but we must build on this progress by continuing to negotiate. I think we can reach a bipartisan agreement and bring a bill to the floor as soon as possible.

ATTORNEY GENERAL ASHCROFT'S APPEARANCE BEFORE THE SEN-ATE JUDICIARY COMMITTEE IN 2003

Mr. LEAHY. Mr. President, March 4, 2004 was the 1-year anniversary of the last, brief appearance by Attorney General Ashcroft before the Senate Judiciary Committee. It was not an anniversary that we marked for celebration. Instead, we marked the day as a low point, and symbolic of the disdain shown by the administration for oversight by the people's representatives in Congress.

I recognize that the Attorney General was recently incapacitated by a personal medical condition. We all wished him a speedy and full recovery. Up through March 4, however, there was no explanation for ignoring his oversight responsibilities. The Attorney General has since resumed his duties after successful surgery and a brief respite. It is time now for him to answer the call of those oversight responsibilities by appearing before this committee.

Vigorous oversight is instrumental to ensuring that our law enforcement officials are effective and accountable, both in fighting crime and in preventing acts of terrorism. The lack of attention this Justice Department has given to oversight by the Senate Judiciary Committee regarding issues of national importance, including implementation of the USA PATRIOT Act, is, quite frankly, appalling. Reticence by the Nation's chief law enforcement officer to appear before the authorizing committee of the Senate would be disappointing any time. During these trying times in which the administration has chosen unilateral action it is inexcusable.

The written questions I posed to General Ashcroft in connection with last year's hearing did not get any response for 9 months, and even then, the so-

called answers were incomplete and unresponsive. In fact, the Justice Department has delayed answering numerous written oversight requests until answers are moot or outdated, or they respond in vague and evasive terms. This approach stymies our constitutional system of checks and balances. The checks and balance on the executive intended by the Founders and embodied in the Constitution are being put to the test by a secretive administration. More importantly, such flagrant avoidance of accountability fuels the sort of public distrust that is now associated with federal law enforcement and, in particular, with this Attorney General and his department.

Let me provide a few of what could be many, many examples:

On June 19, 2002, Senator Grassley and I sent a letter to the Office of the Inspector General, regarding allegations made by an FBI whistleblower that posed several important questions about the problems in the FBI's translator program that have never been answered. The Attorney General has yet to intervene despite the unseemly delay. I raised the issue of translators in our first meeting on September 19, 2001, as we began the process of constructing what became the PATRIOT Act. I have attempted to follow up in the months and years since that time and have been given the run around with conflicting responses virtually each time I inquire. With the implications proper translation and translation capacities have for the country's security, these delays and this unresponsiveness is simply unacceptable.

Over 2 years ago, I began asking about the FBI's translation program. Yet, questions I posed to the Assistant Attorney General Wray during an October oversight hearing were greeted with a virtual blank stare and no knowledge about the issue at all. On March 2 of this year, I sent a letter to the Attorney General and FBI Director Mueller repeating some of what I have asked before and asking about new issues that have since been raised. Needless to say, no answers have been forthcoming.

On January 10, 2003, Senator FEIN-GOLD, Senator CANTWELL and I sent the Attorney General a set of questions regarding the Department's data-mining practices. On February 19, we were informed that our letter had been referred to the FBI for a response, and that a response would be provided no later than March 31. On March 18, we were advised that the FBI's response had been delivered to the Department for review and approval, and that the Department would transmit the final response to us directly. That was the last we heard on this matter. It has been over a year since we inquired. American's privacy interests should not be so easily sloughed aside.

On May 23, 2002, I wrote to the Attorney General to request a full accounting of any problems the Department or the FBI might be experiencing with re-

gard to the PATRIOT Act amendment authorizing "roving wiretaps" under the Foreign Intelligence Surveillance Act, FISA. In particular, I asked the Department to detail any problems involving technical and operational implementation of the new authority, the current statutory language, construction of that language by the FISA court, or a combination of any or all of these factors. I have received no response. Roving wiretaps were one of the more controversial authorities that we provided following September 11. Americans across the country are concerned and fearful that their privacy is being invaded by a federal government that may be repeating historical excesses. To reassure the public and to correct problems, we need answers—prompt answers. Ten months is too long to have to wait for such an accounting.

Other oversight letters that have remained unanswered for 6 months or more include questions about the Department's death penalty procedures, the status of regulations for reporting suspicion child exploitation matters, concern about the Wen Ho Lee espionage case, and the release of Office of Legal Counsel opinions.

Despite his having recently been a Member of the Senate and of the Senate Judiciary Committee, it would seem that in his current role as Attorney General, former Senator Ashcroft has forgotten that effective oversight of the Justice Department requires the Department's full and timely cooperation. When stale and incomplete responses to questions trickle in after months of delay, one has to wonder whether the Department is incapable of responding in a timely fashion or is deliberately stonewalling.

Congress is not the only one asking questions. In the past year, several Federal courts have criticized the Justice Department's use of tools to pursue terrorism-related activity and the unilateral power asserted by the executive branch. I regret that when Congress is not vigorous in its necessarv oversight and when the Executive ignores our oversight, it falls to the courts as the only remaining check on Executive power to review its actions. That is why the Supreme Court will be spending so much time this year on terrorism cases. That is not the way it should be or needs to be. That is apparently the intention of the Executive, however. That contravenes the Constitution and denigrates our Government.

Last March, I was hopeful that the Attorney General's appearance before the committee would be the first of a series of hearings building on the important oversight activities we began in the last Congress, including the first comprehensive oversight of the FBI initiated in decades. Unfortunately, that important mission too seems to have fallen by the wayside. With the change in Senate leadership to the Republican Party, little interest has been