

to extend the assault weapons ban for 10 years.

Law enforcement support for the assault weapons ban is broad. It includes the International Association of Chiefs of Police, the Major Cities Chiefs Association, the Police Foundation, the Police Executive Research Forum, the International Brotherhood of Police Officers, the National Association of School Resource Officers, the National Fraternal Order of Police, National Organization of Black Law Enforcement Executives, the Hispanic American Police Command Officers Association, and the National Black Police Association. I hope the Senate will stand with our Nation's law enforcement community and support these important pieces of gun safety legislation.

I know all of my colleagues join me in remembering those who have served and continue to serve in our Nation's law enforcement community and thanking them for their sacrifices.

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

• Mr. SARBANES. This week, beginning May 9th, we celebrate National Police Week, culminating in Peace Officers' Memorial Day on May 15th. It is a time for us to remember the dedicated men and women who put their lives on the line every day to make our communities safer.

In 1962, President John F. Kennedy designated May 15th as Peace Officers' Memorial Day, and the week in which May 15th falls as National Police Week. During this week, tens of thousands of law enforcement officers from around the world converge on Washington, DC to participate in activities highlighting the importance of law enforcement to citizens' daily lives.

This past year, 154 police officers were killed in the line of duty. That is 154 fathers, mothers, brothers, sisters, daughters, and sons who did not go home to the families waiting for them at the end of the workday. Since the National Law Enforcement Officers Memorial Fund started keeping such statistics, 16,500 police officers have been killed in the line of duty. In my home State of Maryland, we have lost a total of 246 police officers. On average, one law enforcement officer is killed somewhere in America every 53 hours. The risk encountered by those law enforcement officers serving in communities throughout this country—men and women who get up every morning to go to work knowing it is entirely possible they will not come home at the end of the day—is enormous. Such commitment deserves more than one week to appreciate.

We spend a lot of time, especially in this day and age, as we should, worrying about and praying for the nearly 150,000 young men and women serving in our armed services in Iraq and Afghanistan. At the same time, I believe it is important to reflect on the 870,000 men and women serving in law enforcement who protect our homeland day in

and day out. These are the police officers who ensure that our children get to school safely, that our roads are safe from the dangers of speeding or drunk drivers, that ensure our neighborhoods are protected from the violence associated with gangs and drugs, and that come to our aid when tragedy strikes.

I want to make mention of a few poignant examples of the risk that those involved in this profession face every day. Maryland State Police Trooper First-Class Anthony Jones was killed last week when a drunk driver struck him while he was fulfilling his duty seeking to help another trooper respond to a car accident. Trooper Jones left behind a wife and two daughters.

Then there is Detective Thomas Newman of the Baltimore City Police Department who was shot to death in 2002 in retaliation for his testifying against a man who had shot another police officer in 2001. Detective Newman was ambushed by three assailants who continued to fire at him even after he fell to the ground.

Also deserving of our thoughts and prayers this week are the families of Prince George's County Sheriffs Deputies Elizabeth Magruder and James Arnaud. The two were shot and killed while serving a court order for an emergency psychiatric evaluation on a man in Prince George's County. Magruder left behind a husband and four-year-old son while Arnaud left behind a wife, son, daughter and grandchildren.

These are just a few examples of the brave men and women who put their lives on the line so that all of us can sleep more soundly at night. The sacrifices they and their families have made are too numerous to count and to deep for words to express. But at least during this National Police Week, we are able to take a moment to appreciate their efforts and the efforts of their colleagues that are still serving. As St. John said, "No one has greater love than this, to lay down one's life for one's friends."•

JUMPSTART OUR BUSINESS STRENGTH (JOBS) ACT

IRS FREE FILE PROGRAM

Mr. ALLEN. Mr. President, I commend the chairman and ranking member of the Finance Committee, Senators GRASSLEY and BAUCUS, for their work on the Tax Administration Good Government Act. The legislation provides taxpayer safeguards, streamlines tax administration, and simplifies the tax code. I do have some concern with one provision in the bill. Specifically, the bill also includes a provision on the IRS Free File Program. The Free File Program is the result of a public-private partnership agreement between the IRS and the Free File Alliance, LLC, a group of tax software companies managed by the Council for the Electronic Revenue Communication Advancement, CERCA. It is important

to continue to promote these types of public-private partnerships and it is my hope that we can work together on this provision as we move to conference with the House of Representatives.

Mr. GRASSLEY. I thank the Senator from Virginia. The IRS Free File Program is a direct result of the goal that Congress set for the IRS to have 80 percent of returns filed electronically by 2007. The partnership agreement calls for the Free File Alliance to provide free tax preparation and filing to at least 60 percent of all taxpayers or approximately 78 million individuals who file an individual tax return. Each participating software company has its own eligibility requirements. The eligibility requirements ensure that lower income, disadvantaged and under-served taxpayers benefit from the free file program with the Free File Alliance, LLC. The provision in the bill was intended to ensure that the taxpayers participating in the Free File Program were affirmatively consenting to solicitation for other products or services. I look forward to working with him to ensure that we continue to promote such public-private partnerships.

Mr. BAUCUS. I agree with Chairman GRASSLEY. It is our intent with the Free File provision to protect the integrity of our voluntary tax system by providing lower income, disadvantaged and under-served taxpayers the ability to meet their filing obligation without subjecting themselves to unwanted marketing. I also commit to work with Senator ALLEN as we conference with the House.

Mr. ALLEN. I thank the chairman and ranking member.

CONTINUING CARE FACILITIES

Mr. GRAHAM of Florida. Mr. President, I want to thank the chairman and ranking member of the Finance Committee, Senators GRASSLEY and BAUCUS, for including a provision that I supported as part of the Tax Administration Good Government Act to level the playing field for residents of qualified continuing care retirement communities.

Continuing care retirement communities, or CCRCs, are the oldest form of seniors housing in America, dating back to the late 1800s—offering a variety of living arrangements and services to accommodate residents of all levels of physical ability and health. The goal of a CCRC is to accommodate changing lifestyle preferences and health care needs. In general, CCRCs make independent living, assisted living, and skilled nursing available all on one campus. The CCRC approach offers residents the psychological and financial security of knowing that, should they require increased levels of care, it is readily available at one location. As a private pay option, CCRCs also play an important role in the Nation's long-term care delivery system because very few, if any, CCRC residents will ever require Medicaid funding for their long-term care.

Mr. GRASSLEY. I thank the Senator from Florida for his comments. This is a provision that I have also supported. The provision included in the bill will go a long way for those seniors who live in the affected CCRCs. I also want to clarify one point with Senator BAUCUS. It is my understanding that the purpose of the amendment is to bring the tax treatment of those CCRCs described in section 7872(g) into alignment with the treatment that has historically been afforded to those CCRCs that are not described in section 7872(g). In other words, there is no intent to alter the treatment that the IRS has historically provided for CCRCs that are not described in section 7872(g). I am committed to working with Senator GRAHAM as we move this legislation forward.

Mr. BAUCUS. I agree with the chairman. There is no intent to alter the treatment that the IRS has historically provided for CCRCs that are not described in section 7872(g). This is a critical point that could affect a large number of seniors. We do not want there to be any misunderstanding on this issue since the immediate consequences could be significant—with large numbers of seniors potentially having to pay additional taxes. I also know that Senator MIKULSKI has expressed an interest in this provision. I give my commitment to both Senators GRAHAM and MIKULSKI to work with them on this provision as we go to conference with the House.

Mr. GRAHAM of Florida. I thank the chairman and ranking member for clarifying the intent of this provision.

ADDITIONAL STATEMENTS

LOCAL LAW ENFORCEMENT ACT OF 2003

• Mr. SMITH. Mr. President, I wish to speak about the need for hate crimes legislation. On May 1, 2003, Senator KENNEDY and I introduced the Local Law Enforcement Enhancement Act, a bill that would add new categories to current hate crimes law, sending a signal that violence of any kind is unacceptable in our society.

Edgar Garzon, 35, died three weeks after he was attacked when leaving a gay bar in Jackson Heights, NY, on August 14, 2001. Garzon suffered a skull fracture in the attack and died at Elmhurst General Hospital. Garzon had just left Friends Tavern when two men in a red car exchanged words with him and followed him toward his home. At the intersection, the suspects got out of their car, pounded Garzon with either a baseball bat or lead pipe, then fled with his wallet.

I believe that Government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Local Law Enforcement Enhancement Act is a symbol that can become substance. I believe that by passing this legislation and changing

current law, we can change hearts and minds as well. •

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. CRAIG, from the Special Committee on Aging:

Special Report entitled "Developments in Aging: 2001 and 2002, Volume 1 and Volume 2" (Rept. N. 108-265).

Mr. GRASSLEY, from the Committee on Finance, without amendment:

S. 2424. An original bill to amend the Internal Revenue Code of 1986 and the Employee Retirement Income Security Act of 1974 to protect the retirement security of American workers by ensuring that pension assets are adequately diversified and by providing workers with adequate access to, and information about, their pension plans, and for other purposes (Rept. No. 108-266)

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. GRASSLEY:

S. 2424. An original bill to amend the Internal Revenue Code of 1986 and the Employee Retirement Income Security Act of 1974 to protect the retirement security of American workers by ensuring that pension assets are adequately diversified and by providing workers with adequate access to, and information about, their pension plans, and for other purposes; from the Committee on Finance; placed on the calendar.

By Mr. COCHRAN (for himself and Mr. BYRD):

S. 2425. A bill to amend the Tariff Act of 1930 to allow for improved administration of new shipper administrative reviews; to the Committee on Finance.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. COLEMAN (for himself and Mr. DAYTON):

S. Res. 363. A resolution designating October 16, 2004, as "World Food Prize Day"; considered and agreed to.

ADDITIONAL COSPONSORS

S. 1301

At the request of Mr. DEWINE, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 1301, a bill to amend title 18, United States Code, to prohibit video voyeurism in the special maritime and territorial jurisdiction of the United States, and for other purposes.

S. RES. 362

At the request of Mr. GRAHAM of Florida, the names of the Senator from Arkansas (Mr. PRYOR) and the Senator from Tennessee (Mr. FRIST) were added as cosponsors of S. Res. 362, a resolution expressing the sense of the Senate on the dedication of the National World War II Memorial on May 29, 2004,

in recognition of the duty, sacrifices, and valor of the members of the Armed Forces of the United States who served in World War II.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. COCHRAN (for himself and Mr. BYRD):

S. 2425. A bill to amend the Tariff Act of 1930 to allow for improved administration of new shipper administrative reviews; to the Committee on Finance.

Mr. COCHRAN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 2425

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "New Shipper Review Amendment Act of 2004".

SEC. 2. REPEAL OF NEW SHIPPER BONDING PRIVILEGES.

Section 751(a)(2)(B) of the Tariff Act of 1930 (19 U.S.C. 1675(a)(2)(B)) is amended—

- (1) by striking clause (iii); and
- (2) by redesignating clause (iv) as clause (iii).

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 363—DESIGNATING OCTOBER 16, 2004, AS "WORLD FOOD PRIZE DAY"

Mr. COLEMAN (for himself and Mr. DAYTON) submitted the following resolution; which was considered and agreed to:

S. RES. 363

Whereas Dr. Norman E. Borlaug founded the World Food Prize Foundation, an organization that honors people who have improved the quantity and quality of food worldwide;

Whereas Dr. Borlaug received his bachelor of science degree in forestry and his master's and doctorate degrees in plant pathology from the University of Minnesota;

Whereas Dr. Borlaug has received over 35 honorary doctorate degrees from institutions in the United States and abroad;

Whereas Dr. Borlaug is hailed as the "Father of the Green Revolution" for developing strains of high-yield, disease-resistant wheat that have increased food production and helped feed the hungry;

Whereas Dr. Borlaug received the Nobel Peace Prize in 1970 for expanding food production, reversing food shortages in India and Pakistan, and feeding hundreds of millions of people throughout the world;

Whereas Dr. Borlaug received the National Academy of Science's highest honor, the Public Welfare Medal, in 2002 for his work to fight hunger; and

Whereas Dr. Borlaug is believed to have saved more lives than any other person who has ever lived, thanks to his decades-long crusade to deliver millions from starvation and human suffering: Now, therefore, be it

Resolved, That the Senate—

(1) designates October 16, 2004, as "World Food Prize Day"; and

(2) commends the contributions made to the disciplines of agriculture and science toward the goal of eliminating world hunger.