

the staff members to being a real leader in the majority leader's office.

She helped expedite the construction of the Capitol Visitor Center. I believe history will look back on it, when it is completed, as one of the wisest things we have done in maybe 100 years in terms of this Capitol and the security of our constituents, their convenience and safety and education as they see this building and all it stands for. She oversaw a lot of the Capitol restoration, including changes in this Chamber. She helped me with the Leader's Lecture Series which turned out to be an acclaimed program of oral history lectures by former Senate leaders and Vice Presidents.

Parts of our public and private lives over this time obviously have been intertwined. We have shared three decades of America's triumphs and three decades of accomplishments for our beloved State of Mississippi. Together we have also endured tragedies that have befallen our country and our families. In fact, last month the love of her life, Milton Wells, passed away, and I shared her grief at that moment and continue to work with her as she comes through this difficult period.

Throughout this time she has been loyal, she has been respectful. She has been very helpful to many people. I could not let this day pass without making a public record of my appreciation for Susan Wooten Wells and her service to this institution.

So many times we forget to say thank you to the people who are on our staffs, who work day in and day out for us, the people in this Chamber, the people who make this place function, who serve us and help us in so many ways. We should not forget to say a small word of thanks.

HIGHWAY LEGISLATION

Mr. LOTT. Madam President, I was pleased to see the majority leader say yesterday he was still holding out hope we could get a highway bill completed before we go out for the election. To me this should not be about the election, but it should be a major focus of what we are doing. Another week is about to go by without any real apparent movement on the highway bill. Why? Why isn't the conference getting this job done? It would mean jobs instantly from Alaska to Mississippi and from Maryland to California, because the projects are ready to go, but the money and the new authorizations and new formulas are not in place.

Some suggestion was made yesterday, perhaps we could get together with the House and Senate, the President, and do a 1-year extension. Why? Why would we want to extend the current program? It needs to be bigger and better. It needs to be updated. We haven't done this now in 4 or 5 years. It is time to have a highway bill.

It is not only about highways. It is about highways and bridges and abutments and public transportation and

innovative programs that take advantage of modern technology. We need to upgrade this law.

One other thing. Every day that passes, every week that passes, people are being killed on highways because they are not modern and are not safe. That is what drives me the most. I know too many cases of people who have died on narrow, hilly, inadequate roads in my State and I am sure all over the country.

I am not going to let up on this. As long as we are in session, I am going to keep asking the question: Why aren't we doing a highway bill? There is plenty of blame to go around. But there is no need to get into that. I want to give credit. I want to praise the chairman of the committee and the ranking member, Senate and House, and the leadership for getting the job done. But I don't think that is happening. I don't quite understand why.

Is there some decision that has been made, some silent conspiracy to extend it, do it another day? Maybe we could get more money next year. Maybe we could raise taxes next year and get it even bigger.

Of all of those, if that is the thought, that is wrong. We need to get a bill that is at a level we can defend as being one that is going to be paid for by gasoline taxes, how we use the trust fund, maybe some changes in how that is handled, but we need to find a way to get it done now. We should find a bill the House can pass, the Senate can pass, and the President can sign. Let's do it and let's do it now.

We could complete this bill within a week. Why don't we do it?

The PRESIDING OFFICER. All time has expired on the majority side.

The Senator from Nevada.

Mr. REID. Madam President, I will take 2 minutes from our side. I have already allocated that.

Let me simply say, I appreciate my friend from Mississippi trying to be a leader of the Senate, being chairman of a committee, doing all those things he is very capable of doing.

The fact is, there is blame to go around on the highway bill. I hope we can pass a bill. I hope we can finish the conference. But let's understand why we are in the predicament we are in today.

The Senate passed a bill of \$318 billion—not a Cadillac version, probably a low level Chevrolet or Ford, barely enough to keep the functions of our transit highway systems together. That bill, passed with four or five dissenting votes, did not increase the deficit 2 cents, not 1 cent. It did not increase the deficit. Suddenly, out of nowhere, the President said he will veto the bill. You figure that one out. No one else can.

As a result, the President has locked in a number. He was at 256. Now they have a number that is 289. They say it is 299, but it probably isn't. It doesn't allow the highway and transit functions to go on.

We are trying. I spent time with Senator INHOFE on Tuesday and Wednesday. Hopefully something can be arrived at. But at that number, it is very difficult, if not impossible, to do.

The Senator from Oklahoma and I have an agreement. That agreement is, if I don't like the bill, he is not going to support it. If he doesn't like the bill, I am not going to support it. That is one of the arrangements we made to go to conference.

I am doing everything within my abilities. I have been chairman of the full committee on two separate occasions. I am speaking for the chairman of the committee, Senator JEFFORDS. I am doing everything within my power to come up with an arrangement so we can have a highway bill. But unless it is good for the country, I am not going to approve it. That is the arrangement Senator INHOFE and I made. If people don't like it, that is part of what goes on around here. We have to work with each other on different issues.

Let me finally say: I have the greatest respect for my friend from Mississippi. But he has not been in on all the arrangements we have made on this bill. It has been very difficult. It was hard to complete the bill at \$318 billion. As we were doing the \$318 billion legislation—this is a 6-year bill—the House was talking about \$375 billion. I was not able to hear all of the comments of the Senator from Mississippi. I was with Senator DOMENICI working on the energy and water bill. But I do not apologize to anyone for what the Senate did on a \$318 billion highway transit bill that was approved by this Senate overwhelmingly because it was a good bill.

I am sorry. For reasons I dare anybody to determine why, a bill that doesn't increase the deficit at all, the President says it is too much money. I will not get into some of the reasons I believe he did this other than to say I am going to continue to work to see if we can come up with a bill. I will do everything I can. But I am laying out as much as I can the position we find ourselves in today.

How much time did I consume?

The PRESIDING OFFICER. The Senator consumed 3½ minutes.

Mr. REID. The Senator from New Jersey then would have 18 minutes. The Senator from Arkansas will have 8½ minutes. I think that works out right.

The PRESIDING OFFICER. The Senator from New Jersey is recognized.

FLIP-FLOPPING

Mr. LAUTENBERG. Madam President, this morning I rise to talk about something that we heard quite a bit about these days. The subject is flip-flopping.

Flip-flopping is kind of an easy thing to identify. During a recent convention, we heard an irate Senator make an angry speech declaring that it is not what you say but, rather, what you do

that counts. You flip-flop when you make promises and fail to fulfill them.

In my 20 years in Washington, there has not been more flip-flopping in a President's office than we have seen in that of President George W. Bush. He calls others flip-flopers, but President Bush needs to look in the mirror, because on issue after issue he has given a new meaning to flip-flop. The President essentially says: Forget what I said the first time, I may change that very soon.

Let's start with one of the earliest and cruelest flip-flops: education. It is cruel because the victims of the President's broken promises are our Nation's children.

The flip was a bold promise of an education bill called No Child Left Behind, with the expectation that the program would produce more money for kids who deserve a quality education.

In July 2001, I quote President Bush when he said he was dedicated to "increasing funding for public schools." Then came a whopper of a flop when he refused to provide the funding promised in the No Child Left Behind Act. President Bush's 2005 budget underfunds education by \$9.5 billion.

The next flip was in March of 2001, when President Bush promised our Nation's seniors not to touch the Social Security surplus. In March 2001, President Bush said:

We're going to keep the promise of Social Security and keep the Government from raiding the Social Security surplus.

Flop: He broke that promise and proposed diverting billions in Social Security surpluses to other programs in the budget.

Flip: He promised to create more jobs for our Nation, but he flopped and has done nothing to create jobs. We are now seeing the first President to have actually lost jobs during the course of his administration since the dark days of Herbert Hoover. His administration ran from 1929 to 1933.

Flip: President Bush has repeatedly promised to pressure OPEC to lower gasoline prices. When he was running for President, Governor George W. Bush said:

What I think the President ought to do is he ought to get on the phone with the OPEC cartel and say we expect you to open your spigots. . . . And the President of the United States must jawbone OPEC members to lower the price.

Flop: Over the course of this administration, the average cost of a gallon of gasoline has skyrocketed from \$1.47 a gallon to \$1.87 a gallon. President Bush's failure to keep prices down is costing families hundreds of extra dollars per year.

Flip: President Bush pledged to push to renew the ban on deadly assault weapons. In April of 2003, White House spokesman Scott McClellan said:

The President supports the current law, and he supports the reauthorization of the current ban.

So the flip was that President Bush pushed to pledge to renew the ban on

the deadly assault weapons. In April 2003, we heard what Scott McClellan said.

Flop: The ban on assault weapons is set to expire in a few days, and President George W. Bush has not lifted a finger to get Republican leaders to pass the bill in Congress. We know that one in five police officers killed in the line of duty are killed with an assault weapon.

We see the promises here on this chart. On this side are the flips, and we see the flops on this side. It is not just domestic issues that the President has flip-flopped on. When it comes to foreign affairs, the defense of our Nation, our Nation's veterans, President Bush has flip-flopped more than he has stayed the course.

One flip was the Department of Homeland Security. That was designed to protect us at home while we sent our troops abroad to protect us from terrorist activities overseas. President Bush strongly opposed creating the Department of Homeland Security in March of 2002. His spokesman said that a Homeland Security Department "doesn't solve anything."

Flop: Three months later, the President said he wants a Homeland Security Department, saying it is critical to protecting the American people.

Of course, those of us who follow this game know the President flip-flopped on this issue and it is part of a political scenario.

Flip: President George W. Bush opposed the creation of the 9/11 Commission. That is right, he opposed it. In April of 2002, President Bush said he was against the creation of the 9/11 Commission.

Flop: After increased political pressure, the President said he supported creating the 9/11 Commission in September of the same year.

The President even flip-flopped on catching the man who murdered 3,000 Americans, Osama bin Laden. In September of 2001, George Bush said he wanted Osama bin Laden "dead or alive." He said, "I want justice. There is an old poster out West, I recall, that says 'wanted dead or alive,'" when he was talking in September of 2001. But in March of 2002 he said, "I don't know where he is. You know, I just don't spend that much time on him. . . . I truly am not that concerned about him."

I can tell you that the families of the 700 people from the State of New Jersey who lost their lives thought about Osama bin Laden, and they think about him every day and night—the children who have no father, the spouse who has no mate. That is an outrageous comment.

Of course, then there was the major flip, known as "mission accomplished." If I can interpret that, he said: Rest easy Americans, there will be no more deaths and casualties, no more injuries that will last a lifetime.

The President announced that major combat operations in Iraq were over

during a political appearance on an aircraft carrier.

Reality flopped him there—a tragic reality. Since declaring "mission accomplished" on May 1, 2003, we have lost 864 people in Iraq. Tell those families that the mission is accomplished. Tell them they have nothing to worry about. What they have is an empty home and an empty heart. Tell those families that the danger is over.

On the war on terror, President Bush flip-flopped again. One day in the same week he said he doesn't think we can win the war on terror. I believe that was a Monday. A day or two later, he flopped and said: Oh, no, we can win the war on terror.

What is it, Mr. President? Can we win or can we not win? Don't disrupt the morale of the people serving over there by discouraging comments such as we cannot win and then boldly say, heck, why did I say that?

He flip-flops on veterans issues as well. Just this month, he told the American Legion:

All our Nation's veterans have made serving America the highest priority of their lives, and serving our veterans is one of the highest priorities of my administration.

But what has the President quietly done? His plan for 2006, which is out there already—the budget year—is to cut veterans health care by \$910 million after the election. None of this came out publicly before. You have to search to find it. The evidence is in an OMB memo that reveals the President's budget plan for 2006. President Bush has also doubled copays for prescription drugs for many veterans.

I served in a war a long time ago, and I say to my fellow veterans across the country: President Bush is talking the talk, but he doesn't walk the walk. Just as he failed to answer the call to combat during Vietnam, he is failing our veterans as President.

Behind the scenes here in Washington, President Bush is undermining veterans health care, and one thing that particularly enraged me was when I tried to make flag-draped coffins available to be photographed by the news media for those who gave the ultimate sacrifice on the battlefields of Iraq, who deserve a last tribute from their country, a flag on their casket to tell their families they died honorably. President Bush would not allow it. He refuses to allow the public to see the flag-draped coffins arrive on our shores, such as in Dover, DE. That is where the bodies are brought back home.

I will never forget President Reagan's funeral, the deliberate care the honor guard took when they folded the flag crease by crease, and finally the last person in the line put it into a triangle and walked stiffly over to Nancy Reagan and gave her the flag. She was beaming.

I was at Arlington National Cemetery, where a young soldier was being buried. I joined his family. It was the same way: The honor guard folded the

flag crease by crease, and finally gave the triangular-folded flag to the young man's mother. Although she was crying, she was beaming with pride that this last tribute was given to her son. But the White House is saying: No, we do not want the American people to see those flag-draped coffins because it tells the truth about the cost of this war. The administration wants those images hidden because it is not good for reelection.

President Bush uses a lot of broad language and imagery when he speaks. It makes him sound determined and decisive, but when you get behind that facade and look at the actions, you see flip-flop. Make no mistake about it, George W. Bush knows exactly what flip-flopping is. It takes one to know one.

I close with the comment about an election that took place a few years ago in Georgia when a beloved comrade of ours—no legs, one arm left after his tour of duty in Vietnam—lost an election because he was declared to be soft on defense. The words almost were unpatriotic, and he lost an election because he was soft on defense—three limbs left behind in Vietnam, an American tragedy of the worst order.

Now the same thing is happening with our colleague, Senator JOHN KERRY, in trying to paint him as soft on defense, unwilling to support the soldiers, unwilling to buy the material that is needed to protect themselves. It is an insult not just to those veterans but to every American. Those are the actions of a chicken hawk. I had a drawing of a chicken hawk here. A chicken hawk is someone who makes wars for other people to serve.

We know President Bush's record is very hard to come by. It is all obscured with was he there or wasn't he there. We know one thing, he wasn't there more than he was there.

Vice President CHENEY had five deferments and said, during that war when Americans across our country were being called on to fight to perhaps sacrifice limb or life, he had other priorities. It is a bad game, but I hope the American people will be aware of what is taking place.

I yield the floor.

The PRESIDING OFFICER. The Senator from Arkansas.

Mr. PRYOR. Madam President, how much time do I have remaining?

The PRESIDING OFFICER. There are 9 minutes 20 seconds remaining.

The Senator from Arkansas is recognized.

Mr. PRYOR. I thank the Chair.

(The remarks of Mr. PRYOR pertaining to the submission of S. Res. 420 are located in today's RECORD under "Submission of Concurrent and Senate Resolutions.")

SALES TAX

Mr. FRIST. Mr. President, this morning with my opening statement, I noted that most of the next 22 days on

the floor of the Senate will focus on the safety and security of the American people. In addition, at the conference level, there are a number of other issues being discussed—like the FSC/ETI JOBS bills and the transportation bill for example. I want to speak to the FSC/ETI JOBS bill very briefly.

There is a provision in that bill that is very important to families and workers all across Tennessee. It has to do with the deductibility of sales tax. Senator HUTCHISON, Congressman BRADY and Congresswoman BLACKBURN have all worked tirelessly on this issue. The majority leader in the House, Congressman DELAY, has as well. I thank them all for their continued leadership. And I appreciate all they have done to see that State sales tax deductibility was included in the House version of the JOBS bill.

I have heard from countless Tennesseans about their adamant desire to be able to deduct sales tax from their Federal income tax. Again and again it comes back to a matter of equity and fairness. Mr. Henry Branch from Goodlettsville, TN wrote to me, Senator ALEXANDER and Congressman JIM COOPER with his one request.

His words:

I hold that sales tax deductibility should be very seriously considered since continuation of the current status penalizes citizens of all states not having a broad-based income tax. I simply ask that all of you work together to remove the inequity.

A matter of equity.

Mr. James Griggs from Nashville writes:

I cannot conceive of a single reason why states that use a different type of tax system should be punished for it. It seems to me to be a clever ploy to force states into using income taxes instead, a position I strongly stand against. In my opinion, citizens should be able to deduct any kind of tax they pay.

A matter of fairness.

Mr. Robert McCulloch from Knoxville writes:

Having just completed my Federal income tax return for 2003, I am once again reminded how unfairly treated are the good citizens of Tennessee.

As all of these fine Tennesseans point out, enactment of this provision will restore a measure of fairness to the Tax Code that existed up until 1986, but was lost at that point in time. The current Federal Tax Code unfairly encourages States to impose an income tax because part of that cost is borne by the national Treasury. This is wrong. The Federal Government should be neutral on how States decide to raise revenue. States should be able to decide for themselves without the intrusion of Federal tax policy. We must restore equity and fairness to the system.

It also is consistent with the principles of fairness to all taxpayers. Deductibility for State sales taxes was eliminated in 1986, but deductibility for State income taxes was retained. It is long past time to fix this fundamentally unfair and counterproductive result.

If someone at any time wants to debate whether the Federal Tax Code should allow a deduction for any State and local taxes, whether it is a sales tax or an income tax, be that as it may, that debate could take place. But there is no principled reason why sales taxes should be denied a deduction that is applicable to income taxes.

Equally important, including the deductibility of sales tax will also provide a direct boost to consumers and to our economy. For example, in Tennessee alone, almost one-quarter of all taxpayers would receive an average benefit of \$470 each. Citizens in States such as Texas, South Dakota and Tennessee could use that money to buy school supplies, to invest in their businesses, to make a downpayment for a car, to pay off some of those credit card bills.

This provision takes relatively little from the Federal Treasury but monumentally changes the lives and livelihoods of the 54 million Americans living in States that have chosen not to impose an income tax.

FSC/ETI JOBS CONFERENCE

Mr. FRIST. I am hopeful that the House will appoint its conferees to the FSC/ETI JOBS conference so we can start producing this important conference report which affects manufacturing jobs throughout America. I am optimistic that when the conference report is finished, it will include this very important provision on State sales tax deductibility.

I yield the floor.

SALES TAX DEDUCTIBILITY

Mr. DASCHLE. Mr. President, I rise to talk about a matter of simple tax fairness for the citizens of my State.

South Dakota, like several other States, has no State income tax. Our State relies on sales tax to pay for schools, police departments, and other critical needs.

While people in other States can deduct their State income taxes from their Federal taxes, people in States without income taxes do not get a corresponding deduction for the State sales tax that they pay. Those people are losing out on a deduction they deserve.

I strongly support fixing this unfairness, and last year I and a number of my colleagues introduced a bill to do that. I also agree with the bipartisan group of my colleagues—including Senators FRIST, HUTCHISON, CANTWELL, MURRAY, and ENZI—who point out that we can fix this problem now in the FSC/ETI bill. The sales tax fix will be part of that conference.

We in the Senate have appointed conferees and are ready to roll up our sleeves and get to work on the conference. However, the House has yet to appoint conferees so our work can begin.

I do not understand what the House is waiting for because this is important