The Tax Code was intended to raise revenue for the Federal Government. It should not be used to influence behavior or personal choice. This excessive tax on beer is not efficient at raising revenue, and the cost of each dollar imposed is much greater in terms of jobs lost and economic drag.

There are, of course, concerns about the social costs of alcohol consumption. I am very sensitive to those concerns and am encouraged by the reductions in drunk driving and alcohol abuse. But the fact is, this tax punishes all beer consumers instead of the minority who act dangerously. In any case, these problems must be addressed directly through specific legislation rather than indirectly through the Tax Code, which is already complicated enough.

Mr. President, because this tax has grown so much since 1991 and because it not only affects beer wholesalers and resellers but hard-working Montanans who enjoy these products responsibly, I am pleased to cosponsor this legislation in the Senate.

PASSING THE MINIMUM WAGE

Mr. BIDEN. Mr. President, every day we see more evidence that this economy is not working for millions of Americans. One troubling trend is the growing divide between rich and poor the widening gap in income inequality and the distribution of wealth in our country.

Over the past 24 years, the most fortunate Americans, in the top 1 percent, saw their incomes more than double from an average of \$306,000 to over \$700,000. During that same period, the incomes of average Americans grew just 15 percent.

But the poorest fifth of our citizens saw their already inadequate incomes grow just \$600—over 24 years.

As a result, the top 1 percent of Americans now get over 12 percent of all the income, up over 50 percent 24 years ago. And the share of the average family actually dropped. The share going to the bottom fifth dropped even more.

We are moving apart, not coming together, as a nation. Last year, the Chair of the Federal Reserve called growing concentration of income in the hands of a tiny minority "a really serious problem."

There are many things we need to do to get our economy working for working families. One place to start is at the bottom among those Americans who work at full-time jobs and remain below the poverty line. We should not permit that to happen. If we honor work, we have to reward it. We should not stand for any American to work a full-time job and come home too poor to meet the basic needs.

The minimum wage has not increased since 1996—and all of that increase has been wiped out by the cost of living. The minimum wage today, at \$5.15 an hour, is even worth less in today's dollars than the \$4.25 rate it replaced.

Today, the minimum wage is worth only a third of the average hourly wage of American workers, the lowest level in more than half a century. The bottom rung of the ladder of opportunity is broken. It is time to fix it.

That is why I am a cosponsor of S. 1062, which will raise the minimum wage in three stages, over the next 3 years, to \$7.25 an hour.

That means a pay raise for over 7 million workers and lifting the floor under everybody's wages.

It has been 10 years since we last raised the minimum wage. Over the past few years, we have passed tax cuts that last year alone gave over \$100,000 to the wealthiest among us. The gap between rich and poor is now as big as it was during the Great Depression.

Raising the minimum wage is only the first step in restoring balance and fairness to our economy. But it is past time for us to take that step. We must not wait any longer.

BE KIND TO ANIMALS WEEK

Mr. ALLARD. Mr. President, I am pleased to announce that this week, May 7 to 13, 2006, has been designated by the American Humane Association as the 92nd Be Kind to Animals Week. The American Humane Association, which is headquartered in Englewood, CO, was founded in 1877 and is the oldest national organization dedicated to the mission of preventing cruelty to animals, as well as to children. Through this work, American Humane has helped America shed light on the nature and origins of cruelty and through this annual observance reminds us that the practice of kindness can both heal hurt and yield constructive reform.

When, in 1915, American Humane launched the Nation's first national week for animals, its purpose was simple: "to direct the attention of the public to the importance of giving proper care and attention to animals." This message resonated powerfully with Americans and quickly evolved into a national public education campaign with a broader mission: promoting the teaching of humane education in our schools; promoting the good works of animal shelters; and helping Americans understand the unique bond between humans and animals.

Be Kind to Animals Week is the oldest event of its kind. Each year it reminds us how animals enrich our lives through their companionship, friendship and love. Over the last 91 years, a central theme of this annual event has been the importance of teaching the principles of kindness and compassion to children. Humane groups spend much of their time reacting to mistreatment of animals as it occurs. American Humane believes that, if we share our humane values with our children, these problems can be prevented and our society made safer and kinder.

American Humane's Be Kind to Animals Week is as much a lifelong atti-

tude as it is a weeklong event. It is about animal shelters, veterinarians, humane educators, animal control professionals, and the faith community promoting discussion and reflection about kindness to animals, to individuals, within families and perhaps most important, within communities. But Be Kind to Animals Week isn't just about animals. It is also about children and those who care for and about them.

As a veterinarian, I have seen first-hand how important animals are to people. When a family adopts a pet, it becomes one of them. Usually, when people bring an animal to a veterinarian, it is because there is something wrong with the animal. It was always obvious to me the love that people had for their animals. The illness of a pet can cause great sorrow, but the healing of a pet brings great joy. Many studies have shown the increased happiness and healing powers of spending time with a pet.

During Be Kind to Animals Week, we should all keep in mind a simple but powerful message. The week should serve as a reminder that as humans, we need to be ever more compassionate about the animals in our world, whether they are companion pets, service animals such as seeing-eye dogs, zoo critters, livestock, or nature's wildlife. It is a reminder that the bond between humans and animals is a vital one and is capable of bringing joy and healing to people of all ages. It is also a reminder to be more kind and compassionate to our fellow man. We co-exist in this world—human to human and human to animal—and those bonds must be maintained, they must be kept strong.

ADDITIONAL STATEMENTS

HONORING SIGNATURE SCHOOL

• Mr. BAYH. Mr. President, I rise today to pay tribute to Evanville's Signature School, which was recently ranked by Newsweek Magazine as one of the top one hundred high schools in the Nation. This ranking is a remarkable honor to the school, and it demonstrates the hard work and dedication to educational excellence of the students and teachers at Signature.

I am honored to have the opportunity to commend the achievements of Signature's students and the commitment of Signature's families and teachers. which made this prestigious recognition possible. Now more than ever, education is the key to greater personal opportunity. Here in Washington, I have fought to ensure that education is available and accessible to all our Nation's students. However, the real, heroic work is done on the ground, in our schools. The Signature School is a perfect example of what can happen when teachers and students unite around the goal of achieving academic excellence.

Signature was the first charter school in Indiana, created to offer a

challenging curriculum and nurturing educational environment to its students. Signature was a half-day program offering accelerated courses for a decade, before the passage of Indiana's charter school law, allowing Signature to become a full-day, independent charter school in 2002. Since then, Signature has been able to focus full-time on offering Evansville students the opportunity to compete at a national level. As Newsweek's rankings demonstrate, the school has certainly succeeded in accomplishing its mission.

I wish to take a moment to pay special tribute to Signature's teachers and principal. Vicki Schneider. With their focus on quality education and dedication to their students, every teacher and staff person at Signature has helped ensure that their graduates have the necessary tools to excel in today's increasingly competitive world. This summer, as Signature's graduates take the next step in their lives, they do so well-prepared to assume the mantle of leadership for their generation. I look forward to following their future successes, and I hope they will remember their extraordinary education and someday return the favor and give back to the youth of our country so that they can enjoy similar opportunities.●

IN RECOGNITION OF DELTA TAU DELTA'S BETA PHI CHAPTER

• Mr. CARPER. Mr. President. I rise today to recognize the Beta Phi Chapter of Delta Tau Delta for their reinstatement to the Ohio State University's fraternity system and for the chapter's commitment to living lives of excellence that can serve as an example for us all

Founded at Bethany College in 1858, Delta Tau Delta began as a response by the eight founding members to susthat the student-run picions Neotrophian Literary Society had been compromised and that the results of a student oratory contest had been manipulated. This injustice was not to be tolerated by the young founding members, as they were devoted to the idea of truth in all matters. Their response was to found the fraternal society of Delta Tau Delta, which continues to thrive on college campuses across America.

This devotion to the truth is only one of the hallmarks of Delta Tau Delta. The ideals of courage, faith and power complete the quartet of founding principles. These guiding lights have illuminated the lives of many extraordinary young men who have undertaken the commitment that is required to become an active member of this outstanding organization.

Those men have gone on to serve in positions of trust and great responsibility today as CEOs of companies like GM and General Mills, as Governor of New Mexico, as U.S. Representatives, and as U.S. Senators of South Dakota and Delaware.

The Beta Phi chapter at the Ohio State University was founded on November 19, 1894. More than 2,000 young men have forged their college memories there through their participation in this chapter. Located less than 200 yards from campus, the Delta Tau Delta house stood for much of the past century as a testament to character, honesty, and integrity. The reinstatement of the Beta Phi chapter represents a return to those values.

These bonds of brotherhood do not dissolve at graduation. They continue through time because the brothers of Delta Tau Delta commit themselves to a cause that is larger than a single individual or graduating class.

With chapters on more than 200 college campuses across America and approximately 6,000 active members and more than 145,000 alumni, Delta Tau Delta has had an immeasurable impact on the communities in which its members—past and present—live and serve. Volunteer service is vital to the improvement of any community. It is one of the primary requirements for becoming an active member of Delta Tau Delta. By partnering with the Adopt-A-School volunteer service organization, the men of the Beta Phi Chapter have lent their time and energy at every turn to mentor and tutor thousands of schoolchildren less fortunate

The Delta Tau Delta experience also allows young men to gain experience that the average college student does not receive by providing members with opportunities for responsibility and leadership that are not easily found in the many traditional college settings. Whether mentoring school children or organizing a community blood drive, the men of Delta Tau Delta accept responsibility for more than themselves. They learn to give back to their communities and strive for excellence at every opportunity.

With this proud tradition in mind, the men of Delta Tau Delta's Beta Phi chapter are to be commended and applauded for their reinstatement to the Ohio State University community and for this chapter's return to the principles on which it was founded more than a century ago.

IN RECOGNITION OF RETHA FISHER'S RETIREMENT

• Mr. CARPER. Mr. President. I rise to today in recognition of Retha Fisher upon her retirement. Retha has served as Westminster Presbyterian Church's director of social services for 29 years, and her leadership over that span of time has won her the respect and gratitude of our entire State. She has been, and remains, a trusted friend to many members of our congregation and of the community that we serve.

Retha was born in Fayetteville, NC, on April 18, 1936. She was the only child of Clara and Lester McLerin. Her early childhood ambition was to become a nurse, but she decided against it be-

cause she disliked the sight of blood. After many years of piano and voice lessons, she began her college career in Washington, DC, at Howard University where she majored in music. She later decided to follow her childhood desire to help her fellow man and changed her major to psychology and sociology with a minor in English. It was during this time that she made the decision to become a social worker.

After graduation and while looking for employment, Retha applied to what was then known as the State Department of Welfare, Child Welfare Division in Dover. During the interview process, she was asked if she would like to take advantage of a stipend to attend graduate school. While living in Wilmington, she attended the University of Pennsylvania's School of Social Work and was placed in a position in Dover. Her placement was with Child Welfare Services, and she soon discovered that working with children was her true calling. Twelve years later. Retha accepted a position with the Wilmington Housing Authority as their coordinator of social services.

Throughout these many years doing her fine work, Retha maintained and nourished some other "loves of her life." She met and married Arland Roland Fisher, whom everyone called Roland. Together they had one daughter, Whitney Gayle Fisher, who now practices personal injury and criminal law in Newark, NJ. After her daughter's birth, Retha left her position to with the Wilmington Housing Authority to devote her time as a full-time wife and mother.

In 1977, though, Retha was asked by Westminster Presbyterian Church if she would be interested in interviewing for a job there. It was with this wonderful opportunity that Retha found her true calling. She became the church's director of social services, and the people of Westminster and of Delaware have been truly blessed by this decision for almost three decades.

Retha's service has extended far beyond the church walls and well into the community. In 1993, she founded the Food Bank of Delaware, a nonprofit agency that helps feed hungry people throughout our State. The Food Bank of Delaware is the only facility in Delaware with the equipment, warehouse, and staff to collect donations for all sectors of the food industry and to safely and efficiently redistribute it to the people who need it most. Through 235 member agencies, the Food Bank of Delaware distributes over 10 million pounds of food annually.

In addition to the Food Bank of Delaware, Retha has also helped countless low-income individuals with financial assistance. She founded F.A.I.T.H. Center, which provides financial assistance to the poor. In 1992, she also chaired the Conectiv—now Delmarva Power—Consumer Council, which continues to meet with representatives of the utility and the State of Delaware to bring financial support to those who cannot afford to pay their utility bills.