

of the military forces of the United States, writing on December 19, 1945, that air power had developed so that the responsibilities and contributions to military strategic planning of air power equaled those of land and sea power;

Whereas on September 18, 1947, W. Stuart Symington became the first Secretary of the newly formed and independent United States Air Force (USAF), and on September 26, 1947, General Carl A. Spaatz became the first Chief of Staff of the USAF;

Whereas the Air National Guard was also created by the National Security Act of 1947 and has played a vital role in guarding the United States and defending freedom in nearly every major conflict and contingency since its inception;

Whereas on October 14, 1947, the USAF demonstrated its historic and ongoing commitment to technological innovation when Captain Charles "Chuck" Yeager piloted the X-1 developmental rocket plane to a speed of Mach 1.07, becoming the first flyer to break the sound barrier in a powered aircraft in level flight;

Whereas the USAF Reserve, created April 14, 1948, is comprised of Citizen Airmen who serve as unrivaled wingmen of the active duty USAF in every deployment, mission, and battlefield around the globe;

Whereas the USAF operated the Berlin Airlift in 1948 and 1949 to provide humanitarian relief to post-war Germany and has established a tradition of humanitarian assistance in responding to natural disasters and needs across the world;

Whereas the USAF announced a policy of racial integration in the ranks of the USAF on April 26, 1948, 3 months prior to a Presidential mandate to integrate all military services;

Whereas in the early years of the Cold War, the USAF's arsenal of bombers, such as the long-range Convair B-58 Hustler and B-36 Peacemaker, and the Boeing B-47 Stratojet and B-52 Stratofortress, under the command of General Curtis LeMay served as the United States' preeminent deterrent against Soviet Union forces and were later augmented by the development and deployment of medium range and intercontinental ballistic missiles, such as the Titan and Minuteman developed by General Bernard A. Schriever;

Whereas the USAF, employing the first large-scale combat use of jet aircraft, helped to establish air superiority over the Korean peninsula, protected ground forces of the United Nations with close air support, and interdicted enemy reinforcements and supplies during the conflict in Korea;

Whereas after the development of launch vehicles and orbital satellites, the mission of the USAF expanded into space and today provides exceptional real-time global communications, environmental monitoring, navigation, precision timing, missile warning, nuclear deterrence, and space surveillance;

Whereas USAF Airmen have contributed to the manned space program of the United States since the program's inception and throughout the program's development at the National Aeronautics and Space Administration by dedicating themselves wholly to space exploration despite the risks of exploration;

Whereas the USAF engaged in a limited campaign of air power to assist the South Vietnamese government in countering the communist Viet Cong guerillas during the Vietnam War and fought to disrupt supply lines, halt enemy ground offensives, and protect United States and Allied forces;

Whereas Airmen were imprisoned and tortured during the Vietnam War and, in the valiant tradition of Airmen held captive in

previous conflicts, continued serving the United States with honor and dignity under the most inhumane circumstances;

Whereas, in recent decades, the USAF and coalition partners of the United States have supported successful actions in Panama, Bosnia-Herzegovina, Kosovo, Iraq, Afghanistan, and many other locations around the globe;

Whereas Pacific Air Forces, along with Asia-Pacific partners of the United States, ensure peace and advance freedom from the west coast of the United States to the east coast of Africa and from the Arctic to the Antarctic, covering more than 100 million square miles and the homes of 2 billion people in 44 countries;

Whereas the United States Air Forces in Europe, along with European partners of the United States, have shaped the history of Europe from World War II, the Cold War, Operation Deliberate Force, and Operation Allied Force to today's operations, and secured stability and ensured freedom's future in the Europe, Africa, and Southwest Asia;

Whereas, for 17 consecutive years beginning with 1990, Airmen have been engaged in full-time combat operations ranging from Desert Shield to Iraqi Freedom, and have shown themselves to be an expeditionary air and space force of outstanding capability ready to fight and win wars of the United States when and where Airmen are called upon to do so;

Whereas the USAF is steadfast in its commitment to field a world-class, expeditionary air force by recruiting, training, and educating its Total Force of active duty, Air National Guard, Air Force Reserve, and civilian personnel;

Whereas the USAF is a steward of resources, developing and applying technology, managing acquisition programs, and maintaining test, evaluation, and sustainment criteria for all USAF weapon systems throughout such weapon systems' life cycles;

Whereas, when terrorists attacked the United States on September 11, 2001, USAF fighter and air refueling aircraft took to the skies to fly combat air patrols over major United States cities and protect families, friends, and neighbors of people of the United States from further attack;

Whereas, on December 7, 2005, the USAF modified its mission statement to include flying and fighting in cyberspace and prioritized the development, maintenance, and sustainment of war fighting capabilities to deliver unrestricted access to cyberspace and defend the United States and its global interests;

Whereas Airmen around the world are committed to fighting and winning the Global War on Terror and have flown more than 430,000 sorties to precisely target and engage insurgents who attempt to violently disrupt rebuilding in Iraq and Afghanistan;

Whereas talented and dedicated Airmen will meet the future challenges of an ever-changing world with strength and resolve;

Whereas the USAF, together with its joint partners, will continue to be the United States' leading edge in the ongoing fight to ensure the safety and security of the United States; and

Whereas during the past 60 years, the USAF has repeatedly proved its value to the Nation, fulfilling its critical role in national defense, and protecting peace, liberty, and freedom throughout the world: Now, therefore, be it

*Resolved by the Senate*, That the Senate remembers, honors, and commends the achievements of the United States Air Force in serving and defending the United States on the 60th anniversary of the creation of the United States Air Force as an independent military service.

#### CORRECTING THE ENROLLMENT OF H.R. 660

Mr. PRYOR. I ask unanimous consent that the Senate proceed to the immediate consideration of S. Con. Res. 62.

The PRESIDING OFFICER. The clerk will report the concurrent resolution by title.

The legislative clerk read as follows:

A concurrent resolution (S. Con. Res. 62) to correct the enrollment of H.R. 660.

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. PRYOR. I ask unanimous consent that the concurrent resolution be agreed to; the motion to reconsider be laid upon the table; and any statements relating thereto be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (S. Con. Res. 62) was agreed to, as follows:

#### S. CON. RES. 62

*Resolved by the Senate (the House of Representatives concurring)*, That in the enrollment of H.R. 660, an Act to amend title 18, United States Code, to protect judges, prosecutors, witnesses, victims, and their family members, and for other purposes, the Clerk of the House of Representatives shall strike section 502 of the Act and insert the following:

#### "SEC. 502. MAGISTRATE JUDGES LIFE INSURANCE.

"(a) *IN GENERAL*.—Section 604(a)(5) of title 28, United States Code, is amended by inserting after 'hold office during good behavior', the following: 'magistrate judges appointed under section 631 of this title.'

"(b) *CONSTRUCTION*.—For purposes of construing and applying chapter 87 of title 5, United States Code, including any adjustment of insurance rates by regulation or otherwise, the following categories of judicial officers shall be deemed to be judges of the United States as described under section 8701 of title 5, United States Code:

"(1) *Magistrate judges appointed under section 631 of title 28, United States Code*.

"(2) *Magistrate judges retired under section 377 of title 28, United States Code*.

"(c) *EFFECTIVE DATE*.—Subsection (b) and the amendment made by subsection (a) shall apply with respect to any payment made on or after the first day of the first applicable pay period beginning on or after the date of enactment of this Act."

#### EXTENDING ESSENTIAL AIR SERVICE SUBSIDIES

Mr. PRYOR. Mr. President, I ask unanimous consent that the Committee on Commerce be discharged from further consideration of S. 2260, and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 2260) to extend the existing provisions regarding the eligibility for essential air service subsidies through fiscal year 2008.

There being no objection, the Senate proceeded to consider the bill.

Mr. PRYOR. Mr. President, I ask unanimous consent that the bill be

read a third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to the measure be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (S. 2260) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 2260

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

**SECTION 1. ESSENTIAL AIR SERVICE.**

(a) IN GENERAL.—Subsection (d) of section 409 of the Vision 100—Century of Aviation Reauthorization Act (49 U.S.C. 41731 note) is amended by striking “September 30, 2007” and inserting “September 30, 2008”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect on September 29, 2007, and shall apply with respect to any final order issued under subsection (c) of section 409 of such Act that was in effect on such date.

**ERNEST CHILDERS DEPARTMENT OF VETERANS AFFAIRS OUTPATIENT CLINIC**

Mr. PRYOR. Mr. President, I ask unanimous consent that the Committee on Veterans’ Affairs be discharged from further consideration of H.R. 366, and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 366) to designate the Department of Veterans Affairs Outpatient Clinic in Tulsa, Oklahoma, as the “Ernest Childers Department of Veterans Affairs Outpatient Clinic.”

There being no objection, the Senate proceeded to consider the bill.

Mr. PRYOR. Mr. President, I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to the measure be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (H.R. 366) was ordered to a third reading, was read the third time, and passed.

**AMENDING THE INTERNAL REVENUE CODE OF 1986**

Mr. PRYOR. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 528, S. 2436.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 2436) to amend the Internal Revenue Code of 1986 to clarify the term of the Commissioner of Internal Revenue.

There being no objection, the Senate proceeded to consider the bill.

Mr. BAUCUS. Mr. President, I am pleased that today the Senate is acting on S. 2436, a bill to clarify the term of the IRS Commissioner.

The Internal Revenue Restructuring and Reform Act of 1998 provides that the President appoints the IRS Commissioner to a 5-year term. On the face of it, the Commissioner’s term of office might seem quite clear. But lawyers in the administration and the Senate have disagreed over when the 5-year term begins and ends.

Specifically, there is dispute over whether the term of the IRS Commissioner follows the calendar or the person. Let me explain.

If the term follows the calendar, the tenure of the Commissioner begins on the same date every 5 years. For example, if one term ends on November 12, then the next term begins the next day on November 13—whether or not a new Commissioner has been confirmed.

This arrangement provides certainty for the Commissioner’s term. It allows for planning and continuity of leadership. It minimizes the ability of an administration to play games with the timing of the term by waiting to fill a vacancy.

If the term follows the person, then the tenure of each Commissioner begins on the date of that individual’s appointment. Under this scenario, a President deliberately could wait to appoint a new Commissioner until right before the end of the President’s term, leaving the next President to inherit an appointee whom the new President did not choose.

While the President waited, the IRS could be without a permanent Commissioner indefinitely. That would put tax administration at risk.

There is another reason why it is important to clarify the term of the Commissioner. Ambiguity in the term could lead taxpayers to question whether the Commissioner is legitimately in office. And thus ambiguity could call into question the Commissioner’s authority to enforce the tax laws.

For example, if the term arguably ended in November, but the Commissioner signed a tax pronouncement the next month, in December, then a taxpayer might challenge the Commissioner’s authority to act. Tax administration could be compromised. Taxes that are legally owed might not be collected.

Staff for the Treasury and the Senate gave this issue much thoughtful discussion. We received credible legal opinions on both sides. We need to resolve the tenure of the term before the Senate confirms another Commissioner.

To resolve the differences of interpretation, I worked with the administration to develop the language in this bill. The ranking Republican member of the Finance Committee, my friend, Senator CHUCK GRASSLEY, is the principal cosponsor. I am advised that the President and the Treasury Secretary both agree that this legislation is necessary to resolve any concerns over the term of the Commissioner.

Upon enactment of this legislation, the Finance Committee and the full

Senate will be able to take further necessary steps to confirm a new Commissioner. The IRS needs strong leadership for the upcoming filing season and beyond.

I thank my colleagues for their support of this legislation to clarify the term of the IRS Commissioner.

Mr. President, the legislative history of this provision is inextricably tied to the legal opinions of distinguished counsel for the Senate, the Justice Department, and the Congressional Research Service. The opinion of the Senate Legal Counsel reflects the motivations of this Senator in advancing this legislation. And the opinions of the Justice Department and the Congressional Research Service are essential to understanding the need for this legislation. Mr. President, I commend to my colleagues the legal opinions prepared by the Senate Legal Counsel, the Justice Department’s Office of Legal Counsel, and the Congressional Research Service’s American Law Division.

Mr. PRYOR. Mr. President, I ask unanimous consent that the bill be read three times, passed, and the motion to reconsider be laid upon the table, and that any statements relating to the measure be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (S. 2436) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 2436

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

**SECTION 1. CLARIFICATION OF TERM OF THE COMMISSIONER OF INTERNAL REVENUE.**

(a) IN GENERAL.—Paragraph (1) of section 7803(a) of the Internal Revenue Code of 1986 (relating to appointment) is amended to read as follows:

“(1) APPOINTMENT.—

“(A) IN GENERAL.—There shall be in the Department of the Treasury a Commissioner of Internal Revenue who shall be appointed by the President, by and with the advice and consent of the Senate. Such appointment shall be made from individuals who, among other qualifications, have a demonstrated ability in management.

“(B) TERM.—The term of the Commissioner of Internal Revenue shall be a 5-year term, beginning with a term to commence on November 13, 1997. Each subsequent term shall begin on the day after the date on which the previous term expires.

“(C) VACANCY.—Any individual appointed as Commissioner of Internal Revenue during a term as defined in subparagraph (B) shall be appointed for the remainder of that term.

“(D) REMOVAL.—The Commissioner may be removed at the will of the President.

“(E) REAPPOINTMENT.—The Commissioner may be appointed to serve more than one term.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply as if included in the amendment made by section 1102(a) of the Internal Revenue Service Restructuring and Reform Act of 1998.