

small businesses to be supportive of civilian soldiers.

The Active Duty Military Tax Relief Act of 2007 provides a tax credit to small businesses to assist with the cost of paying the salary of their reservist employees when they are called to active duty. A similar provision is included in the HEART Act.

In addition to helping small businesses, the Active Duty Military Tax Relief of 2007 addresses concerns related to differential military pay, income tax withholding, and retirement plan participation. These provisions will make it easier for employers who would like to pay their employees supplemental income, above their military pay, and make pension contributions. Our legislation would make differential military pay subject to federal income tax withholding. In addition, with respect to the retirement plan rules, the bill provides that a person receiving differential military pay would be treated as an employee of the employer making the payment, and allows the differential military pay to be treated as compensation. These provisions are included in the HEART Act.

The Active Duty Military Tax Relief Act of 2007 would make permanent the existing provision which allows taxpayers to include combat pay as earned income for purposes of the earned income tax credit, EITC. Without this provision, some military families would no longer be eligible to receive the EITC because combat pay is currently not taxable. It also would provide tax relief for the death gratuity payment that is given to families that have lost a loved one in combat. This payment is currently \$100,000. Our current tax laws do not allow the recipients of this payment to use it to make contributions to tax-preferred saving accounts that help with saving for retirement. Both of these provisions are included in the HEART Act.

Recently, Representatives ELLSWORTH and EMANUEL and Senator OBAMA and I introduced the Fair Share Act of 2008 which ends the practice of U.S. government contractors setting up shell companies in foreign jurisdictions to avoid payroll taxes. I think that is appropriate that the Fair Share Act is included in the HEART Act. The revenue raised from closing this abusive loophole will help offset the tax relief provided to military families.

On March 6, 2008, Farah Stockman of the Boston Globe reported that Kellogg, Brown and Root Inc.—KBR—has avoided payroll taxes by hiring workers through shell companies in the Cayman Islands. The article estimates that hundreds of millions of dollars in payroll taxes have been avoided a disturbing, yet not all too surprising discovery.

The Fair Share Act of 2008 will end the practice of U.S. Government contractors setting up shell companies in foreign jurisdictions to avoid payroll taxes. The legislation amends the Internal Revenue Code and the Social Se-

curity Act to treat foreign subsidiaries of U.S. companies performing services under contract with the United States government as American employers for the purpose of Social Security and Medicare payroll taxes.

Our service men and women need to know that we are honoring their service. These changes to our tax laws will help our military families with some of their financial burdens. It cannot repay the sacrifices they have made for us, but it is a small way we can support our troops and their families at home and abroad.

Mr. HATCH. Mr. President, today I rise to congratulate Senator WEBB on the passage of S.22 the Post 9/11 Veterans Educational Assistance Act. This is an important piece of legislation worthy of serious consideration.

However, despite its noble intent, I voted against the measure for two reasons. First, Senator WEBB's legislation was attached to a massive spending amendment which, coupled with the rest of the wartime supplemental bill, exceeds the \$108.1 billion expenditure limit set by the President. Therefore, for this reason, and others, I believe that the President will veto this legislation.

The second reason is that I believe that Senators GRAHAM, BURR, and MCCAIN have offered a superior piece of legislation, S.2938 the Enhancement of Recruitment, Retention and Readjustment through Education Act. S.2938 will assist our nation's veterans by significantly improving education benefits for both those who have left the services and those who decided to make the military their career.

Specifically, S.2938 will permit Guard and Reservists to more easily qualify for benefits; eliminate the \$1,200 fee that servicemembers are currently required to pay in order to qualify for education benefits; and increase the annual stipend for books to \$1,000. Most importantly, the Graham, Burr and McCain legislation will increase the level of monthly payments for a college education from \$1,100 to \$1,500.

I view this as a much simpler and fairer compensation package than S.22. S.22 would provide tuition assistance equal to the sum charged by the program in which the veteran is enrolled. However, this assistance is capped at the amount of in-state tuition imposed by the most expensive public college in the same state as the school where the veteran is enrolled.

Obviously, this is a very complicated funding mechanism which I fear will unnecessarily complicate the future education plans of many servicemembers. I am also concerned that such a funding scheme will adversely affect those veterans who wish to pursue educational opportunities at private and parochial colleges and universities.

However, S.22 is not without its advantages, since it provides a basic housing allowance. But, the Graham, Burr and McCain bill also supports military families by enabling service-

members and veterans the option of transferring some of those benefits to a spouse or child. This is a provision that S.22 does not contain.

In final analysis these are two serious pieces of legislation that merit close scrutiny. However, in my final analysis, I believe that the Graham, Burr and McCain bill is the superior bill and I look forward to debating that measure and voting for it once the Senate returns from the Memorial Day recess.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

The PRESIDING OFFICER. The Senator from Wyoming is recognized.

Mr. ENZI. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

GOOD WISHES FOR SENATOR KENNEDY

Mr. ENZI. Mr. President, in my 11½ years in the Senate, I have worked closely with a very special man, a very caring man, a very liberal man, a very energetic man, a very thoughtful man, and a man who has become my dear friend. That man is Senator TED KENNEDY, the Senator from Massachusetts.

A great blow was dealt to the Senate when we found out Senator KENNEDY had a malignant brain tumor. This blow is not because of what may or may not get done in his absence. No, this blow went straight to the heart of anyone who has known this man as a friend.

Many find it hard to believe that Senator KENNEDY, the third most liberal Senator in the Senate, and I, the fourth most conservative Senator in this body, could get along or actually enjoy each other's company. But we do.

When I was chairman of the HELP Committee, I worked under what I called my 80 percent rule. I always believed we could agree on 80 percent of the issues and on 80 percent of each issue, and that if we focus on the 80 percent, we can do great things for the American people. Senator KENNEDY and I worked together on proposals using that rule, and we found that 80 percent in the things we undertook. We also found friendship.

In those 2 years, we passed 35 bills out of the Health Education, Labor & Pensions Committee, and the President signed 27 of those into law. Most of them passed almost unanimously. Again, it was kind of the belief that if two people that far apart could come together on an issue, it must be OK. The HELP Committee used to be the most contentious committee in the Senate, but in our 3 years of working together as chairman and ranking member, we turned it into the most productive committee in the Senate. I

remember being in the President's office at a bill signing and having him say, "You know, you are the only committee sending me anything." We got to checking on it, and he was right.

I could not help but think of my friend as I stood next to the President while he signed the Genetic Information Nondiscrimination Act a few weeks ago. That bill was the fourth bill that month Senator KENNEDY and I sent to the President. We had worked on it for several years, and we are glad it finally passed, almost unanimously. We briefly conferred it with the other side, so the differences are already worked out before they vote on the bill. It went to the President's desk. That is a perfect example of how we worked together to pass legislation that had been held up for years.

Another example is the mine safety law. In 6 weeks, we worked together to pass the first changes to mine safety law in almost 30 years. The average bill around here takes about 6 years to pass. That one happened in 6 weeks.

We share an incurable optimism, and if you add that in with TED's work ethic and my persistence, you have a great recipe for success.

When we don't get along, you will see us come to the Senate floor and debate our policy differences passionately. Once the votes are cast and we walk off the floor, we move on to tackle the next issue, and we do that as colleagues with a deep respect for the other person and his beliefs.

We have taken trips around the country together to look at mine safety and hurricane damage. I have also invited Vicki and TED to come to Wyoming to dig fossils with Diana and me when our schedules can work it in. We have some 60-million-year-old fossil fish in Wyoming. If you ever see the brown bones of a fish in a piece of white rock, it undoubtedly came from Wyoming. If you see brown bones in a brown rock, it probably came from the other place, which would be China. But I have invited him out to do a little fishing in the fossil field with me. This week I even sent him a very small one that we might be able to use for bait if we get to do that.

Mr. Chairman, if you are listening, I do still expect you to make that trip to Wyoming for the fossil dig.

Senator KENNEDY has a very deep human side. Although he has one of the busiest schedules of any Senator, he makes time to do small things for those around him. There is a program called Everybody Wins; it is a reading program, where an individual who is willing to volunteer their time meets each week with a young person and they read. One reads to the other, and the other reads back. It is a tremendous help to kids in reading. But to do that, you have to sacrifice an hour each week, and you work with the same child each week. Senator KENNEDY does that. Not many people make that kind of a time commitment.

Senator KENNEDY is also thoughtful. I will always remember when he

brought me a gift when each of my grandchildren was born. One happened to be a little pair of training pants that said "Irish Mist" on the back. He even treats my staff like family. He made a copy of the painting he made for Vicki on their wedding day and presented it to my scheduler when she got engaged. He always makes a special point to thank my staff on the Senate floor for all their hard work to get their bills through. He somehow finds time for all these things. He also came to a staff coffee in my office. Every month, we do a staff coffee, and that means I invite two Democratic Senate offices and two Republican staff offices to come to my office, so people can meet their counterparts in a less violent situation than working on a bill. If they know their counterparts—if you get to know somebody, it is pretty hard to work against them when you actually have to do the work. On this particularly rare occasion, the Senator showed up also. He came to my office and dramatically presented me with a photo of a University of Wyoming football helmet and a Harvard football helmet next to each other, with a note that said, "The Cowboys and the Crimson make a great team." I agree.

Senator KENNEDY has quite a few friends from Wyoming, one of which is the former Senator Al Simpson. Al and Senator KENNEDY worked together for many years. They even did a little radio program. So when I was elected, my first bill was one dealing with OSHA. That is one of the primary areas of interest of Senator KENNEDY. He was ranking member on the committee. After I got it drafted, I went around to every member of the committee and I pleaded with them and they sat down and went through the bill with me, a section at a time, and asked questions. I answered them. The last person I had on the list to talk to—and the most formidable, in my view, because I knew his history—was Senator KENNEDY. So to get permission to meet with him, I called Al Simpson and said: Could you talk to Senator KENNEDY for me and see if he would meet with me to go through this bill?

The next day I got a call from Senator KENNEDY, who said: Yes, come on down to my office. I will meet with you. So I went down there. My mother had been named "Mother of the Year" for Wyoming the day before, and he presented me with clippings of my mother's award. He went through that bill with me, a section at a time.

It wasn't until the markup of the bill that I found out that was not the way you did things around here. He explained that in his, I think, 35 years at that time, he had never had a Senator ask him to sit down and go through a bill a section at a time. The bill did not pass, but several sections of the bill are now law. It was the first eight changes in OSHA in the history of OSHA. After we did those eight changes, he came to me and said: I have this needle stick bill I have been trying to get through. Would you take a look at it?

I did. We made some changes to get to the 80-percent rule, and it passed unanimously here and in the House and the President signed it. The nurses were appreciative and the janitors were appreciative because either of them could get an accidental needle stick and they wouldn't know where it had been and they would have to wait months to find out if they were going to get something from it.

I learned a lot from each of these opportunities to work with TED KENNEDY. I had no idea I would be chairman of the committee, and he would be the ranking member. Then I had no idea the majority would change and he would become chairman and I would become ranking member. I remember meeting with him after he became chairman, where we took a look at the bills we intended to get done during these 2 years, and we have had pretty substantial progress on that. I told him I was glad he was chairman because after I had studied under him for 2 years, I would be able to do a much better job when I became chairman again. He laughed.

A week ago today, we were resolving some issues on the floor and several other things we are trying to get done, and I remember being over in that corner where he was telling me about his dad's recipe for daiquiris, and earlier this week we passed the National Day of the American Cowboy, and that reminded me of an incident in Montana when Senator KENNEDY was helping his brother, he actually went to a bucking horse sale and rode a bucking horse and wound up on the cover of LIFE magazine—to get the Kennedy name out to help get his brother nominated. As a result, Montana and Wyoming both went for Senator John F. Kennedy and put him over the top for the nomination to be President.

There are a lot of other stories I would like to tell, but I will not because of the time.

TED, my chairman, Diana and I are praying for you and your family during this trying time. "Cancer" is the last word any family wants to hear. I know you will fight it; you have that fighting spirit. I wish to see you at the next bill signing in the President's office and with me again in the HELP Committee hearing room. We have more bills to pass, fossils to dig, fights to battle, and laughs to enjoy together. We have to keep up our bill-of-the-month club for the President.

I yield the floor.

The PRESIDING OFFICER (Mr. WHITEHOUSE). The Senator from Ohio is recognized.

Mr. BROWN. Mr. President, I echo the words of my friend, Senator ENZI from Wyoming, about Senator KENNEDY. I have had the honor for only 15 months now to serve on his and Senator ENZI's HELP Committee. Even more important than Senator ENZI points out and even more important than Senator KENNEDY's passion for his work, his commitment to social and

economic justice and his never, ever giving up in fighting for those things he believes in, is what Senator KENNEDY does personally for all kinds of people, including people who don't live in his State, people whom he has never met, people who walk down the hall. He brings them into his office and gives them a book, written by Senator KENNEDY, but in the name of his dog Splash. And he talks to children. Again, they are people Senator KENNEDY doesn't even know, who can do nothing for him politically. He gives so much in those ways.

As Senator ENZI does, I hope Senator KENNEDY will be back here as strong as ever. He has used that energy and passion for so many others, and he will put that same energy and passion into being cured. We all look forward to that day in the fairly near future.

(The remarks of Mr. BROWN pertaining to the introduction of S. Res. 574 are located in today's RECORD under "Submission of Concurrent and Senate Resolutions.")

Mr. BROWN. I yield the floor.

The PRESIDING OFFICER. The Senator from Wyoming is recognized.

Mr. BARRASSO. I thank the Chair.

(The remarks of Mr. BARRASSO pertaining to the introduction of S. 3071 are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

MEMORIAL DAY

Mr. BYRD. Mr. President, this coming Monday, May 26, the nation sets aside a day to honor those brave men and women who died in battle while wearing the uniforms of the Nation's Armed Forces. Soldiers, sailors, marines, and airmen; officers and enlisted; volunteers and draftees; young and old; they were all members of our American family our fathers, brothers, sons, mothers, wives, sisters, cousins, neighbors and friends. More than 41 million Americans have served their nation during a time of war over the course of our history. More than 651,000 Americans have lost their lives as a result of that service. It is likely that somewhere in every family's extended network of relatives, neighbors and friends, there is a veteran, perhaps even a veteran whose service and sacrifice we honor on Memorial Day.

Despite the fact that some 200,000 of our fellow citizens are today wearing uniforms and serving in hostile theaters far from home, too many Americans see Memorial Day weekend only as a long weekend marking the end of the school year, the opening of pools, and the beginning of summer. We are beguiled by the warm breezes redolent of honeysuckle. We are distracted by bright sunshine and outdoor pleasures. We are lulled into a sense of security and carelessness, at home in our safe neighborhoods with new-mown lawns, cheerful flowerbeds, and shady streets. It is easy to forget that in distant places, men in dusty uniforms patrol

dangerous streets mined with improvised explosive devices.

If you take a moment to look more closely, however, you may notice the flags flying from front porches along those shady streets. You might notice other flags, smaller flags, planted in front of marble markers throughout cemeteries around your town, each marking the grave of a veteran. You may notice families visiting gravesites in a ritual as old as war itself, laying down flowers to remember and honor those whose lives were lost too soon, too violently, too far away from home and family, in pursuit of causes larger than themselves. They are gone, but not forgotten by those who knew and loved them best.

War is a terrible tool of nations, and its use exacts a high price in both blood and treasure. On Memorial Day, the nation honors those who have paid this price with great courage and even greater sacrifice. It is important to remember the lives of those who were lost, lest we come to think that war is ever easy, or quick, or certain in its course. We do well to remember the words of Sir Winston Churchill, 1874-1965: "Never, never, never believe any war will be smooth and easy, or that anyone who embarks on the strange voyage can measure the tides and hurricanes he will encounter. The statesman who yields to war fever must realize that once the signal is given, he is no longer the master of policy but the slave of unforeseeable and uncontrollable events."

The current wars in Iraq and Afghanistan have meant that many of the gravesites being visited this Memorial Day, more than 4,000 of them, are raw and new. Many of the families visiting those graves bring young children with them, children who have lost a father or mother. They know that their parent died a hero. But that knowledge does not make the day-to-day tasks of school, homework, sports practices, or learning life skills from their parents any easier for these children. It does not make it any easier for the parent left behind to shoulder a life's work that they thought would be shared with their partner. As a nation, we should not give them any reason to worry that their family member's sacrifice will ever be dismissed or overlooked.

Ours is a fortunate nation, blessed with a rich and bounteous land. It is populated by hard-working, creative, inventive, people who are generous and compassionate. And, it is governed by the best form of government ever devised by man. The tangible symbols of that government are the documents of our government the Declaration of Independence and our Constitution that set forth the ideals by which we live and operate. As a Nation, we do not always live up perfectly to those ideals in practice, but we are again fortunate that the system is self-correcting, with the people ultimately in control. None of these fortuitous cir-

cumstances could persist, however, without the bravery, valor, and sacrifice of our men and women in uniform who defend our Nation and preserve our Constitution. To them, we owe eternal gratitude. Their willingness to answer the call to battle, and to fight so valiantly and so well in so many conflicts over the years, has kept the Nation strong.

Whether they died at Concord, Gettysburg, in Flanders Fields, Vietnam, or in Iraq and Afghanistan; whether their graves date from this century or those that came before, on this last Monday in May, I hope that Senators and all Americans will set aside a few quiet moments to remember, and honor, the men and women who have lost their lives in the service of the Nation. In those quiet moments, I also hope that the Nation will say a prayer for the families they left behind.

I close with a few stanzas from a poem by Theodore O'Hara, entitled, "The Bivouac of the Dead."

THE BIVOUAC OF THE DEAD

The muffled drum's sad roll has beat
The soldier's last tattoo!
No more on life's parade shall meet
The brave and fallen few.

On Fame's eternal camping ground
Their silent tents are spread,
And glory guards with solemn round
The bivouac of the dead.

Rest on, embalmed and sainted dead,
Dear is the blood you gave—
No impious footstep here shall tread
The herbage of your grave.

Nor shall your glory be forgot
While Fame her record keeps,
Or honor points the hallowed spot
Where valor proudly sleeps.

Yon marble minstrel's voiceless stone
In deathless song shall tell,
When many a vanquished year hath flown,
The story how you fell.

Nor wreck nor change, nor winter's blight,
Nor time's remorseless doom,
Can dim one ray of holy light
That gilds your glorious tomb.

Mr. BENNETT. Mr. President, Memorial Day is a day of reflection. It is a day reserved for remembering those who have given their lives in service to our country. While we may choose to remember these individuals in different ways, each American has a responsibility to recognize the contribution of those who have paid the ultimate sacrifice to defend the values upon which this Nation was built.

Over the years, I have had the opportunity to meet with a number of the men and women serving in our military, many of whom I am proud to say are fellow Utahns. I am always very humbled by this experience. The courage and dedication of these individuals offers much to emulate.

I recognize the sacrifice of the countless men and women who over the decades have selflessly given their lives to uphold freedom and defend the many values we hold dear. Each of these individuals not only gave of their own life but left forever altered the life of a mother, father, husband, wife, son, daughter, brother, or sister. Those