bit. We must fundamentally change how the Tax Code works. It can no longer be allowed to penalize people. It should not feed off of the system. It should offer rewards. And that is what we must recognize. We can no longer have a Tax Code that treats success as a crime to be punished instead of a goal to be emulated. We can argue over what would be the best tax reform, but we must agree that most suggestions for reform would do better than we are doing now with the current Tax Code.

We must simplify the system. It is bad enough that Washington takes more than it should without the additional insult of confusion. Last year, Americans spent $230.4 billion just complying with the Federal Tax Code. You can call that wasted money—I call that wasted money. That is $230.4 billion that Americans spent trying to stay within the law of the current Tax Code—a quarter of a trillion dollars, not paying taxes, just paying for the ability to pay taxes.

We must lower the excessive tax burden. It is not enough to say that taxes are excessively high and then satisfy ourselves with not reducing the burden. Shifting and simplifying the load is not enough; we have to reduce it, along with simplification. We must end the abuses. As bad as the current code is, it is made intolerable when it is abused.

In cases that we have heard in hearings in the Senate, we have seen the system not merely cross the line, but cross borders and time itself to become a system worthy of a totalitarian state of another time.

When America fears its Government, as America fears the IRS, something is wrong. This is beyond unacceptable, and it has to be stopped. We must do whatever it takes to make sure that it does and that it never returns.

To understand our duty in this, we must first look not to the Tax Code but back to America's foundations. Perhaps we in Idaho, my home State, have the advantage of doing this a little more clearly than some. Ours is a relatively new State of the Union, so perhaps we have a bit clearer view of the intention or the role that Government should take and the role that it ought to play in taxation.

No one was ever inspired to come to America to work for someone else, and certainly not for Washington, DC. They came to work for themselves. People did not cross oceans, and later prairies, in search of a Government program. They came in search of opportunity. Today, we have a Tax Code that takes that opportunity away and makes their search endless.

This country was not founded on a dream of paying excessive taxes. Rather, our country arose from a rebellion against paying excessive taxes. Today, we have a Government—not in London but right here in Washington, run not by a king but by ourselves—that demands from our citizens what our forefathers rejected.

America was not founded on an ideal of relative freedom but on the principles we believe to be absolutes. Excessive taxes are wrong, and the taxes we now pay as Americans are excessive. This is absolutely wrong. It does not matter that other governments exist in other places that demand even more excessive taxes of their citizens. Our standard was never those, and it never should be. America's goal was always to lead and not to follow, and one does not lead by looking back at those who lag behind but forward to the goals that beckon us.

There is no more basic test of Government than what it demands of its citizens. Failure to tax fairly is the worst of Government itself. Because taxpayers are honest, we must be prudent. Because taxpayers work hard, we must remind ourselves that they, not Washington, are entitled to the reward of those works. We are but stewards of their money and they trust us to use it properly. Sadly, we are abusing this trust through excessive taxes.

In governing, we should never use the trust that our people give us against the people themselves.

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

The PRESIDING OFFICER (Mr. SESSIONS). The Senator has 13 minutes 20 seconds.

NATIONAL SAFE PLACE WEEK

Mr. CRAIG. Mr. President, I would like to bring one other issue before the Senate today. I am talking about ''National Safe Place Week.'' I rise today to thank my colleagues for passing Senate Resolution 96, which designates this week, March 15 through 21, as ''National Safe Place Week.''

I am truly pleased that the Senate agrees that Project Safe Place is a valuable community resource which deserves our attention and our recognition.

Project Safe Place is a unique union of community agencies and the private sector that promotes the well-being of our Nation's troubled youth. It is an innovative program of nonresidential community locations where youth who are at risk or in crisis situations can obtain help quickly and find shelter if necessary.

The mission of Project Safe Place is to cultivate community involvement, to combat adolescent crime and substance addiction, and to help youth who are abused, threatened, lost or scared, or in an unsafe situation.

Since its creation in 1983, in Louisville, KY, the scope of Project Safe Place has spread to include more than 8,000 Safe Places nationwide, and more than 27,000 young people have sought help at these locations. We all agree that our Nation's youth are our most valuable resource. In our largest cities and our smallest towns, this resource is threatened every minute of every day and every week.

The threats are truly enormous. Every 4 minutes in this country, a youth is arrested for alcohol-related crimes. Every 7 minutes, a youth is arrested for drug-related crimes. And every 2 hours, a youth's life is snuffed out prematurely, making homicide the No. 2 killer of 10- to 14-year-olds, usually with alcohol and drug abuse as the major factor in the violent act that took the life. Nearly half of all adolescent murders and between 20 and 35 percent of adolescent suicides are directly linked to alcohol and to drug abuse. Despite all of our efforts, alcohol and drug abuse among teenagers continues to rise.

Child abuse and neglect also threaten our children. In 1995, Child Protection Service agencies reported that more than 1 million children were abused and neglected, and in the same year almost 1,000 children were known to have died as a result of abuse or neglect. Just like drug abuse, incidents of child abuse are increasing. Between 1986 and 1993—a span of only 7 years—substantiated reports rose by 67 percent.

Another threat to the safety of our children is the temptation to run away from these problems rather than facing them head on. Most runaway youth are not running to some thing; rather, they are running away from family problems, drug problems, or physical or sexual abuse. Unfortunately, runaways find out quickly that their solution can only bring about more problems for themselves. In order to survive on the streets, runaways typically turn to ''survival sex,'' theft, panhandling, or drugs—either selling them to pay for food and shelter or taking them to relieve their pain.

All this paints a pretty dark picture for our Nation's youth. But there is hope. For many troubled teens—over 27,000 of them in fact—this Safe Place sign that you see here serves as a beacon—a beacon of hope, a beacon of opportunity, a beacon which points to the first step in a long and sometimes difficult but necessary road to salvation.

Here is how it works. Here is what the sign means. Here is what is behind the sign. Say you are a teenager with a major problem. You see the Safe Place sign outside of your local fast-food restaurant and you decide that you need help with whatever you are facing. You walk in. It is busy. But as soon as you mention Safe Place and ask an employee for help, you are taken into the back, where there is a quiet and comfortable situation and, most important, away from any of your friends who might happen to be in the restaurant or wonder what you are doing there.

You do not know it, but the employee you have talked to is already on the phone to the local youth shelter. The shelter calls back to tell the employee the name of the counselor who is already on his or her way, and within minutes the volunteer, who is the same gender as you, will arrive to talk with you and transport you back to a shelter if you want counseling and a safe place to stay. If you decide to go to the shelter, counselors will be there to help

you resolve your problems. Also, your family will be notified so that they know you are all right.

Little did you know that the first step of walking up to the counter and asking for help would open up to you all the local community service organizations that you have in your area. Little did you know that it would be that easy to gain help for yourself when you need it.

It is almost as easy to become a Safe Place site. Now, I took that first step last year when I asked my regional office in Pocatello, ID, to consider becoming a Safe Place location. After my employees passed a background check, they attended a short training session to become familiar with the do's and the don'ts and the what if's of greeting those who might seek help. Remember, all an employee in a Safe Place location needs to do is act as the middle person between the victim and the local Safe Place office. The Safe Place volunteers and the local youth shelter take care of everything else.

As Safe Place grows in my home State of Idaho, I will ask that all of my regional offices might join the program as well. I encourage my colleagues in the Senate to do the same in their regional offices. This morning—this very day—I have delivered information about Safe Place programs to each of my colleagues' offices, and I urge you to call the national Safe Place office to find out how you can join in this program. I also urge every business owner in the Nation or anyone who might be observing C-SPAN to talk about it and to encourage business owners to get involved. This is such an effortless way to give something back to the community you live in.

And community is what it is all about—the businesses in a community working together with Safe Place volunteers, and these private volunteers working together with community organizations and agencies. Project Safe Place brings together the best of every community into a long chain of people and resources working together to save young lives.

This chain is growing. Since I introduced the ''National Safe Place'' bill itself back in June of last year, 700 sites have been added to the Safe Place family. But this is only the beginning. The goal is to have a Safe Place in every State before the end of the millennium. That is not very far away. But I know that just as America's ingenuity created these Safe Place for kids, American industry and hard work is a guarantee that every troubled teen, every runaway and every abused or neglected child will know there is a Safe Place right in their own neighborhood if they need it.

Mr. President, I thank you. I yield back the balance of my time and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. SMITH of New Hampshire. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

PROTOCOLS TO THE NORTH ATLANTIC TREATY OF 1949 ON ACCESSION OF POLAND, HUNGARY AND THE CZECH REPUBLIC

The Senate continued with the consideration of the treaty.

Mr. SMITH of Oregon. Mr. President, I happened to be sitting in the Presiding Officer's chair when the distinguished Senator from Texas came and spoke of her concerns about NATO expansion and expressed some of her regret that some of the debate had been cast in terms of, those who are opposed are somehow less than patriotic or pursuing appeasement. I want her to know that while I am a strong advocate for NATO expansion, I view with appreciation and respect all my colleagues who, for reasons of their conclusions and conscience, have decided that this is not appropriate.

The Senator from Texas has made some points that I think are valid parts of this debate. I would like to respond to the point, however, that she made about the advisability of having a formal dispute resolution process in the NATO alliance. On the surface, I think this may strike some as a very good idea because within the alliance there are long and historic disputes between member countries.

I note that it is a matter of historical record that NATO membership has been one of the primary ways in which longstanding enemies such as Germany and France have been able to resolve these historic enmities, I think in large part because of NATO. This is also occurring on a daily basis as Greece and Turkey—two NATO allies of ours—struggle to remain peaceful neighbors; also between the Spanish and the Portuguese, issues of borders and islands are being resolved; between the British and the Spanish there are ongoing discussions about the island of Gibraltar. All of this is occurring between NATO members.

I believe there is a very informal process going on that because you are a NATO member you don't attack your allies. This is a powerful peer pressure, if you will, that exists in a nonformal way in the NATO alliance.

Why shouldn't there be a formal process? I will tell you this: If it isn't broken, don't try to fix it. Moreover, what NATO does is have all of us who are members who have disparate national interests focus on one common theme, which is common security, a secure alliance, so that all of a sudden you get Germans and Frenchmen—hopefully Hungarians and Czechs—countries that have had disputes over the past—all of a sudden they will be working together for a common goal of mutual defense.

Now, if all of a sudden we say we recognize you have these internal problems or national disputes and we want you to take those into NATO, then what have we done? We have all of a sudden taken a defensive alliance and turned it into a mini European United Nations. I suggest that is the wrong thing to do for NATO. NATO needs to keep its purpose as a defensive alliance and it must not become a vehicle, a formal vehicle, for resolving national disputes. It has been a way in which we cooperate and get along and focus on common purposes and solving common problems, not as a vehicle for bringing our national interests and resolving them within this alliance.

I suggest, while on the surface this amendment sounds very good, it would operate in a very destructive fashion for NATO's well-being in the future. There are already institutions for resolving these kinds of differences, dispute resolutions. NATO must never be one of those.

Now, I have said this with the greatest respect for the Senator from Texas. I know of few people who are more thoughtful and more dedicated to their task in the U.S. Senate than Senator HUTCHISON. She is a great woman by any measure. I say that even though I intend to vote and lobby against her amendment.

I yield the floor.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. ROTH. Mr. President, I second what the distinguished Senator from Oregon has just said. First, let me repeat what he said about the distinguished Senator from Texas. I know of no one for whom I have greater respect than the junior Senator from Texas. Ever since she has been a Member of this august body, she has contributed greatly to the debate and discussion of all issues, including those of security and defense. When she speaks, I listen with great care. It is my hope that she will not raise this amendment.

As I understand, her proposal is to establish, not study, a binding dispute resolution within the NATO current structure. Frankly, it is my concern that the effort to establish such a mechanism would have the unfortunate impact of reducing U.S. influence, weakening the alliance, and undercutting the North Atlantic Council, NATO's supreme decision-making body. Above all, I think it would increase, increase—not reduce—tensions in the alliance.

It is important that we remember NATO is first and foremost a war-fighting institution. It is not and it was never intended to be a mechanism for dispute resolution. That is a charter for the OSCE. I cannot emphasis too much the importance—we already have an international organization in Europe dedicated to mediating and bringing to an end disputes between countries. As an institution of collective defense, it is true NATO, for 50 years, has fostered trust among parties, trust