

of issues, from education to health care to veterans affairs, Paul fought tirelessly for what he believed was best for the people of Minnesota and the United States.

I admired Paul's conviction and passion in presenting his viewpoints and arguing his case. I admired his honesty and conscientiousness in standing up for what he believed. Most of all, I admired the goodwill and sense of fairness that he brought to this body. I hope that even though we won't always agree in our debates here, we can always keep alive that same spirit of goodwill, fairness, and openness.

Paul Wellstone wasn't from the South, but he possessed all the qualities of a Southern gentleman. He was never rude or mean-spirited toward those who disagreed with him, and he was unfailingly civil to both his allies and his adversaries. I feel fortunate to have had him as a colleague and blessed to have had him as a friend. He will be sorely missed.

I would like to pay tribute also to the two members of Paul's family—his wife Sheila and his daughter Marcia—who perished with him on October 25. Furthermore, three members of Paul's campaign staff—Will McLaughlin, Tom Lopic, and Mary McEvoy—and two pilots—Richard Conroy and Michael Guess—lost their lives in that accident. My deepest sympathies and my prayers go out to their families and friends in this time of loss.

ENHANCED PROTECTION OF OUR CULTURAL HERITAGE ACT

Mr. LEAHY. I am pleased that the Senate late last night passed S. 2598, the Enhanced Protection of Our Cultural Heritage, EPOCH, Act of 2002, which I introduced earlier this year with Senators INOUE, CLINTON, BINGAMAN, and BOXER. This legislation increases the maximum penalties for violations of three existing statutes that protect the cultural and archaeological history of the American people, particularly Native Americans. The U.S. Sentencing Commission recommended the statutory changes contained in this bill, which would complement the Commission's strengthening of Federal sentencing guidelines to ensure more stringent penalties for criminals who steal from our public lands.

This bill increases the maximum penalties for the Archaeological Resources Protection Act, ARPA, 16 U.S.C. §470ee, the Native American Graves Protection and Repatriation Act, NAGPRA, 18 U.S.C. §1170, and for 18 U.S.C. §1163, which prohibits theft from Indian tribal organizations. All three statutes currently impose a 5-year maximum sentence, and each includes a lower maximum for a first offense of the statute and/or a violation of the statute involving property of less than a specified value. The bill would create a 10-year maximum sentence for each statute, while eliminating the lower maximums under ARPA and NAGPRA for first offenses.

Such maximum sentences would be consistent with similar Federal statutes. For example, the 1994 law proscribing museum theft carries a 10-year maximum sentence, as do the general statutes punishing theft and the destruction of Government property. Moreover, increasing the maximum sentences will give judges and the Sentencing Commission greater discretion to impose punishments appropriate to the amount of destruction a defendant has done.

Making these changes will also enable the Sentencing Commission's recent sentencing guidelines to be fully implemented. The Commission has increased sentencing guidelines for cultural heritage crimes, but the statutory maximum penalties contained in current law will prevent judges from issuing sentences in the upper range of the new guidelines. Those new guidelines have the enthusiastic support of the Justice and Interior Departments, the Society for American Archaeology, the National Trust for Historic Preservation, numerous Native American nations, and many others.

Two of the three laws this legislation amends protect Native American lands and property. The third, ARPA, protects both public and Indian lands, and provides significant protection to my State of Vermont. For example, ARPA can be used to prosecute those who would steal artifacts from the wrecked military vessels at the bottom of Lake Champlain that date to the Revolutionary War and the War of 1812. U.S. attorneys can also use ARPA to prosecute criminals who take items that are at least 100 years old from a protected site on Vermont State property without a permit, and then transport those goods into another State. In addition, ARPA protects artifacts found on the approximately 5 percent of Vermont land that is Federal property, land that includes many "ghost towns" that have long been abandoned but are an important part of our history.

Those who would pillage the rich cultural heritage of this Nation and its people are committing serious crimes. These artifacts are the legacy of all Americans and should not be degraded as garage sale commodities or as fodder for private enrichment.

ACCURACY IN STATISTICS AND THE DEBATE OVER BIPARTISAN TAX RELIEF

Mr. GRASSLEY. Mr. President, I rise today to discuss the importance of accuracy in the debate over bipartisan tax relief.

I was very pleased to work with over one-fourth of the Senate Democratic Caucus in passing the largest tax cut in a generation. That legislation has been the subject of a coordinated attack by the Democratic leadership and some of its allies in the media. For almost a year and a half, I have responded to these attacks in committee, on the Senate floor, and in the media.

The basic premise of my responses has been that participants ought to be intellectually honest in the data used in the debate. Reasonable folks can differ on whether bipartisan tax relief is a good idea or not. We ought to conduct that debate in a fair and open manner.

Apparently, my responses caught the eye of a key opinion maker, Mr. Paul Krugman of the New York Times. Mr. Krugman is a regular columnist and focuses mainly on economic policy. Mr. Krugman took aim at me and my statements in a column, dated October 18, 2002. I ask unanimous consent that a copy of that op-ed be included in the RECORD.

Mr. Krugman defended the often-mentioned but seldom-sourced statistic on distribution of the benefits of the tax relief package. It's the statistic we hear over and over again. The statistic claims that 40 percent of the benefits of the tax relief package go to the top 1 percent of taxpayers.

Mr. Krugman claims that I did not have an alternative answer to the 40 percent statistics.

I responded in a letter to the editor, dated October 24, 2002.

My letter sources data from the unbiased, official scorekeeper of tax policy for Congress, the Joint Committee on Taxation. This data had been placed in the record in the statements Mr. Krugman criticized. That data, updated for the last year the tax cut is distributed, 2006, shows that the top 1 percent of taxpayers will receive a lower share of the benefits of the tax cut, 27 percent, than their burden, 33 percent. The remaining difference of 6 percent is distributed to taxpayers within comes below \$100,000. That's why Joint Tax concludes that the bipartisan tax relief makes the Tax Code more progressive.

By the way, this fact is not incidental. It reveals a key ingredient to our bipartisan success in 2001.

My Democratic partners in the bipartisan bill insisted that we make the Tax Code more progressive as a condition for their support. That was a condition that I shared with them. We would not have produced the bill in the Senate without their support.

Mr. Krugman struck back at me again in a column dated October 29, 2002. He claimed my letter was "misleading" because I did not include the benefits of death tax relief in the analysis. I ask unanimous consent that a copy of that op-ed be included in the RECORD.

I prepared a response to Mr. Krugman and submitted it to the New York Times editor. Unfortunately, the Times policy only permits two responses per person per year. So, Mr. Krugman can attack me every week if he wants to and my responses are limited. So, Mr. Krugman and the Times policy left me with the recourse of responding on the Senate floor. Otherwise, his charge would stand unanswered. That would be wrong.

Joint Tax does not distribute the death tax benefit because the analysis