

In many respects, the tax code already gives a greater subsidy to profits from foreign operations over domestic plants. We ought to change that too, instead of kowtowing to the clout of multinational corporations. Our corporate tax laws should be rewritten to increase the cost of exporting jobs and decrease the cost of maintaining jobs in America.

And what about the urgent needs of Americans who have already lost their jobs and their long-term unemployment benefits too?

Solid majorities in the Senate and the House have already sent a message loud and clear to the White House and the Republican leadership in Congress that we want to reinstate those benefits, which expired on December 31st. Ninety thousand workers a week have lost their benefits and still can't get a job. They're moving in with friends or family, giving up health care, and struggling to pay every bill. Yet our Republican colleagues say, in their best imitation of Marie Antoinette, "let them eat cake."

They tell the unemployed to look harder for work. They treat them as slackers, and say they won't subsidize their idleness any longer. That attitude is wrong. The unemployment insurance extension we enacted when the economy began to decline has expired, and I urge my colleagues to fix it, before these hard-working employees who have lost their jobs through no fault of their own suffer any longer.

I also urge my colleagues to join me in strengthening this legislation. We must improve incentives in the manufacturing industries and give working Americans a chance for the jobs and the better future they deserve.

Mr. SMITH. Madam President, I will offer an amendment which would allow commercial fishermen to use income tax averaging to help mitigate the negative effects of their fluctuating incomes.

Progressive tax systems, like the Federal income tax, often penalize farmers and others whose incomes vary greatly from year to year. Recognizing this fact, Congress, in 1997, gave farmers the option to calculate their taxes by averaging their income over a 3-year period. This was an important change in the Tax Code and has helped many in our agriculture communities weather the up-and-downs of a sometimes erratic farm economy.

Like farmers, our fishermen are often subject to dramatic swings in income. Whether it's changing ocean conditions, harvest restrictions, or bad weather that keeps them in port, the change in income can be severe and beyond their control. For example, fishermen in Coos Bay, OR have struggled with regulatory restrictions and reduced stocks over the last several years. Unfortunately, our Tax Code doesn't allow for flexibility, and fishermen, who experience both good and bad years, are forced to pay more taxes than if they had steady income levels.

My amendment would resolve some of this inequality by extending to commercial fishermen the same income averaging benefit given to farmers. It would also fix a technical error in the original provision that has led to some farmers being caught under alternative minimum tax.

I thank the chairman for his leadership on this issue in the past and including this important provision in his bill, the Tax Empowerment and Relief for Farmers and Fishermen, TERFF, Act. I am pleased to see that portions of the TERFF Act were incorporated into the bill now before us, and I am hopeful that we will be able to address the issue of income averaging for fishermen also at this time.

Our farmers and fishermen represent an important sector of our economy. Unfortunately, they and their families often have to deal with more than their fair share of challenges. Making the Tax Code more consistent and more reflective of the variable nature of resource industries will also make it more fair and provide some measure of stability for these hard working individuals.

I encourage the Senate to consider and pass this important amendment.

The PRESIDING OFFICER (Mr. ALEXANDER). The Senator from Kentucky.

MORNING BUSINESS

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the Senate now proceed to a period for the transaction of morning business, with Senators permitted to speak for up to 10 minutes each.

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

COMMEMORATING DANIEL BOORSTIN

Mr. ALEXANDER. Over the weekend, the United States of America lost one of its great teachers of what it means to be an American. Daniel Boorstin died at the age of 89. He served as Librarian of Congress and director of the Smithsonian Institution's National Museum of Science and Technology. Daniel Boorstin's books about the American experience earned a Pulitzer Prize in 1974. He believed America's success came largely because we have been free from the "virus of ideology," free to be flexible and responsive, "free to take clues from the delightful, unexplored and uncongested world around us." Free from ideology, being an American became its own ideology.

Daniel Boorstin celebrated Americans for always trying the new. He believed we have been at our best when we have been "on the verge," encountering new territory—whether it was creating new schools, new crops, new planting techniques, new towns, a new form of the English language, new technologies, new cars and trains, or John Winthrop's new City on the Hill.

He observed during these encounters with new circumstances, we have been

more aware of our Americanness, that our appetite for the new has been whetted, and that we have leaned on one another for support, often organizing new forms of communities to deal with new circumstances. Boorstin believed America works community by community. He argued that the prototype early American was not the solitary trailblazer but a wagon train community.

Despite his erudition and his Pulitzer, Dr. Boorstin was not especially popular with professional historians. Perhaps it was because he was such a booster, as have been most Americans. Perhaps it was because he contented himself with being an "amateur" historian, not shackled by the ruts along which professionals often trudge. Or, perhaps it was because he was a member of a diminishing band of public figures—the late Senator Pat Moynihan and American Federation of Teachers President Albert Shanker were two others—who believed passionately in American exceptionalism. A growing number of history professionals today reject this idea of exceptionalism. To them, our country is fortunate, rich and large, but not more exceptional than many other countries. These professionals prefer social studies to U.S. history. They take snapshots of our national experience instead of teaching the steady drumbeat of a work in progress toward grand goals. In their enthusiasm for overlooked victims, they themselves overlook heroes.

Because of their growing influence we now find American history courses watered down, the great controversies of race and religion "sensitized" from textbooks. Civics is often dropped entirely from the curriculum. As one result, our high school seniors score worse on U.S. history tests than on any other subject.

Daniel Boorstin's writings have reminded us of what is truly exceptional about America, warts and all. He emphasized that our greatest accomplishment is that, more than any other country, we have united people from everywhere into a single nation, united by beliefs in a few principles rather than by race, creed, and color. He taught that we may be proud of where we came from, but should be prouder to be Americans.

He left us one other very special insight. In an essay written in 1962, Dr. Boorstin foresaw that television would create a world in which we would have a hard time telling the difference between heroes—those worth paying attention to because we might learn from their nobility—and celebrities who are "famous primarily for being famous." He invented the term pseudo event, which most of us will recognize as today's photo opportunity.

My favorite of Daniel's Boorstin's books was not his Pulitzer winner. It was *The Discoverers*, a stream of stories about men and women in history who challenged dogma and created a better life for mankind.