will do all we can to help their parents and teachers and communities achieve their education goals. That is why the government should make a clear commitment to provide adequate funds for special education. What is needed is a solid education plan for each child, a way to chart the child's progress, and a way to hold schools accountable if they fall short. That is not placing an unfair burden on schools. It is the correct expectation of a decent school system in America.

Brown v. the Board of Education struck down school segregation by race and said that all children deserve equal access to education under the Constitution. But it wasn't until the passage of the Education for the Handicapped Act in 1975 that the Brown decision had real meaning for children with disabilities.

Only then did we finally end school segregation by disability and open the doors of public schools to disabled children. Only then did the Nation's 4 million disabled children begin to have the same opportunities as other children to develop their talents, share their gifts, and lead productive lives.

We must never go back to the days when disabled children were denied public education, when few if any preschool children with disabilities received services, and when the disabled were passed off to institutions and substandard schools to be kept out of sight and out of mind.

We have made immense progress since those days. Six and a half million children with disabilities now receive special education services. Almost all of them—96 percent—are learning alongside their nondisabled fellow students.

The number of young children with early development problems who receive childhood services has tripled in the past 30 years. More disabled students are participating in State and national testing programs. Graduation rates and college enrollment rates for disabled students are steadily rising.

The opportunities for further progress are boundless. We know far more about disability today than a quarter century ago. We have much greater understanding of childhood disabilities, and how to help all such children to learn and achieve. We are finding out more and more each year about the power of technology to enable these children to lead independent lives. It means they can communicate with others, explore the world on the Internet, and move in ways we couldn't have imagined 5 years ago, much less in 1975 when the law was first enacted.

I hope all our colleagues will join us in recognizing the extraordinary role of IDEA in protecting the rights and broadening the opportunities available to children with disabilities. Let's work together to renew our commitment to IDEA and fulfill its great promise of hope for the future.

50TH ANNIVERSARY OF THE DEDICATION AND OPERATION OF THE U.S. AIR FORCE ACADEMY

Mr. ALLARD. I rise today to celebrate the 50th anniversary of the dedication and operation of the U.S. Air Force Academy, located in my home State of Colorado. It has been a privilege for Colorado to host the Academy for more than five decades. The Academy's outstanding record of turning cadets into officers of integrity and honor is a source of pride for many in Colorado.

Yet sometimes when we drive on I–25 and pass the Air Force Academy's beautiful campus, we assume that Academy has always been there. It is easy to forget the hard work it took to get the Academy to Colorado in the first place

It all began in May of 1949 when then-Secretary of Defense James Forrestal appointed a commission to evaluate the general education for each military service. This commission was chaired by Robert L. Stearns, president of the University of Colorado and father-in-law of Supreme Court Justice Byron ''Whizzer'' White. The commission also included other notables such as GEN. Dwight D. Eisenhower, who was then president of Colombia University. The Stearns Board quickly agreed that the U.S. Air Force needed an academic institution of excellence and that such an Academy should be established without delay.

Congress authorized the creation of the Air Force Academy in 1954. To determine a site for the new institution, then-Secretary of the Air Force Harold E. Talbott, appointed a team of individuals to assist him. The Air Force Academy Site Selection Board, as it was called, reviewed more than 580 locations in 34 States, and narrowed the field down to 7, 1 of which was Colorado Springs, CO. A year later, the majestic 14,000 acre area in the foothills of the Rocky Mountains near Colorado Springs was chosen by Secretary Talbott to be the site for the new U.S. Air Force Academy.

The selection of the site, however, would prove to be easy part. The design and construction of the permanent location would take years to complete. In the meantime, the Air Force had to find an alternate site so classes and training could begin. Lowry Air Force Base in Denver took on this mission and hosted the Academy until permanent buildings could be constructed.

The Academy staff was activated in the summer of 1954 when LTG Hubert Harmon, who had previously served as special assistant for Air Force Academy matters and was a member of the 1949 Air Academy Site Selection Board, assumed command. President Eisenhower, a West Point classmate and close personal friend of General Harmon, personally selected him as the first superintendent, stating ''Doodles'' Harmon would be the best man for the job.

The staff had only 11 months to prepare for the arrival of the first class in the summer of 1955. Due to space limitations, only 306 young men were admitted into the first class, the class of 1959. Thousands of applications were reduced to a few hundred, and those selected were truly America's ''cream of the crop''.

Dedication Day began with the arrival of 306 young men on July 11, 1955. The morning was spent processing such as fitting uniforms and getting haircuts. By 11 a.m. they were all lined up for intensive drill instruction. That afternoon, the stands were filled with over 4,000 military and civilian dignitaries, public officials, foreign attaches, cadets from West Point and Annapolis, press, and parents. With a flight of B–36 bombers flying overhead and the USAF band playing, the 306 cadets marched on the field in a near perfect formation.

At the time no one could have predicted that this small class would turn out Rhodes Scholars, numerous general officers and even All-American football players. Surprisingly, before they were to graduate, they would lead their football team to an undefeated season and a tie in the 1959 Cotton Bowl, one of the most underrated achievements in the history of major college sports.

LTG Hubert Harmon retired with lung cancer before the first class graduated in 1959. He will be remembered for his tireless work and dedication to the establishment of the Academy. He was the first person interred at the Air Force Academy Cemetery and is recognized by many as the ''Father of the Air Force Academy.''

Major General Briggs took over as the Academy's second superintendent, and during his tour of duty there, in 1958, the wing of 1,145 cadets moved to its present site from Denver. A year later, the Academy received its accreditation, and on March 3, 1964, the authorized strength of the cadet wing was increased to 4,417. In 1976, women were admitted for the first time into the Academy. The first class of women graduated in May 1980.

To date, more than 35,000 cadets have graduated from the Academy. The achievements of those who have graduated from the Academy have been many: 315 of these graduates have become general officers, to include former Chiefs of Staff of the Air Force, Generals Ronald Fogelman and Mike Ryan, 32 cadets have been selected as Rhodes Scholars, and 539 have entered medical school.

Even more important, 128 graduates have given their lives in the defense of our Nation, and 36 have been prisoners of war. We honor those who have served our Nation with such sacrifice and patriotism.

Over the years, the Air Force Academy has had to confront several difficult challenges. The institution has risen above these challenges and, in its quest for excellence, has become a model for other academic institutions to follow. The Air Force Academy continues to be recognized as an invaluable proving ground for tomorrow's military leaders.

As we look back at the establishment of the Academy, we cannot help but be thankful to those who worked so hard to establish the Academy in Colorado. The citizens of Colorado are indeed honored to have this institution in our beloved State. We have stood by the Academy through both the good and tough times. We in Colorado continue to believe in the Academy's mission and support the institution's effort to train officers of integrity and honor. We salute the Air Force Academy's 50 years of success and look forward to many more decades to come.

PREVENTING TAX INCREASES

Mr. KYL. Mr. President, I want to take some time to discuss the importance of preventing tax increases that are scheduled to occur over the next several years.

The budget resolution conference agreement reached in April provides reconciliation protection for $70 billion of tax reductions over 5 years, with the direction that the allocation be used to prevent tax increases during the budget window. This sent a signal to investors that capital gains and dividends tax rates would be extended through 2010. I am disappointed that the legislation approved by the Senate does not meet that expectation. Fortunately, the bill approved by the Ways and Means Committee in the other body does, and I pledge to all investors that I will continue to work for that outcome. Indeed, the Senate majority leader pledged that he would not bring the bill back from conference without an extension of these investment tax rates. Similarly, the administration released its Statement of Administration Policy on the bill, which urged Congress to extend the lower rates for capital gains and dividends, noting, ''These extensions are necessary to provide certainty for investors and businesses and are essential to sustaining long-term economic growth.''

The tax reconciliation bill is intended to prevent tax increases by extending ''widely applicable'' tax provisions. My colleagues might find it interesting that more taxpayers benefit from the lower rates on dividends and capital gains than benefit from any of the provisions included in the tax reconciliation bill approved by the Senate. For example, nationwide, fewer than 8 million filers were helped by the AMT hold-harmless provisions in 2003, while more than 30 million filers reported dividend income and more than 22 million reported capital gains Income.

Nationwide, 17 percent of all tax filers reported capital gains in 2003, the most recent year for which statistics are available. Of all filers reporting capital gains income in 2003, 30.1 percent had adjusted gross income under $30,000 compared to just 8.7 percent who had AGI of $200,000 or more. In Arizona, 18 percent of all filers reported capital gains income, and of those reporting capital gains income, 32 percent had AGI under $30,000.

The story is similar for tax filers reporting dividend income. Nationwide, 23 percent of all filers reported dividend income in 2003. Of all filers reporting dividend income in 2003, 30.6 percent had AGI under $30,000 compared to 6.9 percent who had AGI of $200,000 or more. In Arizona, 22 percent of all filers reported dividend income and, of those filers reporting dividend income, 32 percent had AGI under $30,000.

But beyond the number of taxpayers who have benefited directly, the most important thing to know about these lower rates that were enacted in 2003 is that they are working. At the lower rates, the tax penalty imposed on the additional investment earnings—the reward from taking on additional risk—is smaller, and thus makes the risk more attractive. When investors get to keep more of their reward, they are encouraged to invest more; with more investment, businesses have an easier time attracting the capital they need to expand, create new goods and services, and also create more jobs. It is all of this additional economic activity that creates economic growth.

All Americans have benefited as the economy has rebounded with the help of these tax policies. Whether you embraced these lower rates at the time or not, everyone must now acknowledge that since the 2003 tax relief legislation was signed into law, gross domestic product has grown by more than 3 percent for 10 straight quarters, most recently expanding at a 3.8-percent annual rate in the third quarter. The United States remains the fastest growing major industrialized country in the world. Business investment had fallen in nine consecutive quarters before the 2003 bill's passage, but cutting taxes on capital helped reverse that decline. In the last nine consecutive quarters, business investment increased at a 6.9-percent annual rate.

The strong economy has had a very positive effect on the Government's finances, as more revenue is flowing into the Treasury even at the lower tax rates. As a share of the Nation's GDP, the 2005 deficit was 2.6-percent—down from the 3.6-percent share in 2004. In fiscal year 2005, taxpayers sent $274 billion more in revenue to Washington than the year before and $100 billion more than the Congressional Budget Office predicted. Clearly the American taxpayers are doing their part.

Yet some of my colleagues claim that we cannot afford to keep these lower rates, even though they have spurred economic growth, because we are still running a deficit. If We are to keep these tax rates, they argue, we must raise taxes someplace else. What they are seeking is a flawed form of budget discipline called paygo or pay-as-you-go. I am consistently rated one of the most fiscally responsible Senators by nonpartisan watchdog groups, but I don't support paygo because it has nothing to do with budget discipline when applied to taxes. The fact is, paygo simply does not work. Americans are not undertaxed; our problem is that Congress spends too much, and paygo will do nothing to control the fastest growing part of the Federal budget: mandatory spending. Paygo only applies to new spending or tax cuts; it does not apply to existing mandatory programs that grow unchecked year after year without Congress acting. Mandatory spending will grow from just over half of total Federal spending this year to two-thirds of total Federal spending by 2015, and paygo will do nothing to control it. So paygo is a false solution that is designed to prevent us from extending tax cuts—from making sure tax rates do not increase automatically—but that does nothing to prevent spending from increasing automatically.

I talked earlier about the extension of the dividend and capital gains tax rates that I expect to be added to the reconciliation bill in conference. I also want to mention some of the provisions that are already in the bill. It extends for 1 more year the increased exemption amounts for the alternative minimum tax that are scheduled to expire at the end of the year. Clearly, Congress must address the problem of the AMI in a comprehensive way, but until we can agree on a solution we must not allow the increased exemption amounts to expire. If we allow these exemption amounts to fall back to their pre-2001 levels, millions of middle-income American families will get hit by the AMT. The bill also prevents the AMT from eroding certain credits.

The tax reconciliation bill also includes an extension of the increased small business expensing amounts. Under current law, small businesses can deduct the cost of qualified investments in the first year they are made, up to $100,000 indexed for inflation. After 2007, this amount will drop back to $25,000. The bill extends the increased amount through 2009. Allowing them to expense a greater portion of their investments enables small businesses, which create most new jobs, to invest and grow.

The bill also includes an extension of the saver's credit. The saver's credit is a nonrefundable tax credit that encourages low-income taxpayers to make contributions to an employer-provided retirement savings plan or an IRA. The tax reconciliation bill extends the credit through 2009; it is currently scheduled to expire at the end of 2006.

The bill also extends the above-the-line deduction for college-tuition expenses. Under current law, the provision that allows a taxpayer to take an above-the-line deduction for the cost of college tuition expires at the end of 2005. The tax reconciliation bill would extend it through 2009, which will