

SENATE RESOLUTION 21—CONGRATULATING THE UNIVERSITY OF TENNESSEE VOLUNTEERS FOOTBALL TEAM ON WINNING THE 1998 NATIONAL COLLEGIATE ATHLETIC ASSOCIATION DIVISION I-A FOOTBALL CHAMPIONSHIP

Mr. FRIST (for himself and Mr. THOMPSON) submitted the following resolution; which was considered and agreed to:

S. RES. 21

Whereas the University of Tennessee Volunteers football team (referred to in this resolution as the "Tennessee Volunteers") defeated the Florida State University Seminoles on January 4, 1999, at the Fiesta Bowl in Tempe, Arizona, to win the National Collegiate Athletic Association Division I-A football championship;

Whereas the Tennessee Volunteers completed the 1998 football season with a perfect record of 13 wins and 0 losses;

Whereas the Tennessee Volunteers defeated the Mississippi State University Bulldogs to claim the 1998 Southeastern Conference football championship;

Whereas the Tennessee Volunteers' Coach Phillip Fulmer, his staff, and his players displayed outstanding dedication, teamwork, selflessness, and sportsmanship throughout the course of the season to achieve collegiate football's highest honor; and

Whereas the Tennessee Volunteers have brought pride and honor to Tennessee: Now, therefore, be it

Resolved, That the Senate—

(1) congratulates the University of Tennessee Volunteers football team on winning the 1998 National Collegiate Athletic Association Division I-A football championship; and

(2) commends the University of Tennessee Volunteers football team for its pursuit of athletic excellence and its outstanding accomplishment in collegiate football in winning the championship.

SENATE RESOLUTION 22—NATIONAL PEACE OFFICERS MEMORIAL DAY RESOLUTION

Mr. CAMPBELL (for himself, Mr. ABRAHAM, Mr. AKAKA, Mr. ALLARD, Mr. BIDEN, Mr. BINGAMAN, Mr. BROWNBACK, Mr. BRYAN, Mr. BURNS, Mr. CLELAND, Mr. COVERDELL, Mr. CRAIG, Mr. DASCHLE, Mr. DEWINE, Mr. DODD, Mr. DOMENICI, Mr. DORGAN, Mr. DURBIN, Mr. ENZI, Mrs. FEINSTEIN, Mr. FITZGERALD, Mr. FRIST, Mr. GORTON, Mr. GRAMM, Mr. GRAMS, Mr. HAGEL, Mr. HATCH, Mr. HELMS, Mr. HOLLINGS, Mrs. HUTCHISON, Mr. INHOFE, Mr. INOUE, Mr. JEFFORDS, Mr. KENNEDY, Mr. KERREY, Mr. LEAHY, Mr. LIEBERMAN, Mr. LOTT, Mr. LUGAR, Mr. MACK, Mr. MCCAIN, Ms. MIKULSKI, Mr. MOYNIHAN, Mr. MURKOWSKI, Mrs. MURRAY, Mr. REID, Mr. ROBB, Mr. ROCKEFELLER, Mr. ROTH, Mr. SARBANES, Mr. SCHUMER, Mr. SESSIONS, Mr. SHELBY, Mr. SMITH of New Hampshire, Mr. SPECTER, Mr. STEVENS, Mr. THURMOND, Mr. TORRICELLI, Mr. WARNER, Mr. WELLSTONE, and Mr. CRAPO) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 22

Whereas the well-being of all citizens of this country is preserved and enhanced as a direct result of the vigilance and dedication of law enforcement personnel;

Whereas more than 700,000 men and women, at great risk to their personal safety, presently serve their fellow citizens in their capacity as guardians of peace;

Whereas peace officers are the front line in preserving our children's right to receive an education in a crime-free environment that is all too often threatened by the insidious fear caused by violence in schools;

Whereas 158 peace officers lost their lives in the performance of their duty in 1998, and a total of nearly 15,000 men and women have now made that supreme sacrifice;

Whereas every year 1 in 9 officers is assaulted, 1 in 25 officers is injured, and 1 in 4,400 officers is killed in the line of duty; and

Whereas, on May 15, 1999, more than 15,000 peace officers are expected to gather in our Nation's Capital to join with the families of their recently fallen comrades to honor them and all others before them: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes May 15, 1999, Peace Officers Memorial Day, in honor of Federal, State, and local officers killed or disabled in the line of duty; and

(2) calls upon the people of the United States to observe this day with the appropriate ceremonies and respect.

Mr. CAMPBELL. Mr. President, today I am joined with my colleagues in submitting this resolution to keep alive in the memory of all Americans, the sacrifice and commitment of those men and women who lost their lives while serving as law enforcement officers. Specifically, this resolution would designate May 15, 1999, as National Peace Officers Memorial Day.

Currently, more than 700,000 men and women who serve this nation as our guardians of law and order do so at a great risk. Every year, about 1 in 9 officers is assaulted, 1 in 25 officers is injured, and 1 in 4,400 officers is killed in the line of duty. There are few communities in this country that have not been impacted by the senseless death of a police officer.

In 1998, over 158 federal, state and local law enforcement officers have given their lives in the line of duty and nearly 15,000 men and women have made that supreme sacrifice. And, our Capitol community as well as the nation were shocked and saddened last year by the tragic and senseless shooting of Capitol Police Officer Jacob Chestnut and Special Agent John Gibson.

According to National Law Enforcement Officers Memorial Fund Chairman Craig W. Floyd,

Since crime began its steady downward slide in 1992, more than 1,100 federal, state and local law enforcement officers have lost their lives in the performance of duty. That averages out to 158 police deaths each year, or one officer killed somewhere in America roughly every 54 hours.

As a former deputy sheriff, I know first-hand the risks which law enforcement officers face every day on the

front lines protecting our communities. Last year for example, in Cortez, Colorado, police officer Dale Claxton was fatally shot through the windshield of his patrol car after stopping a stolen truck. Officer Claxton was tragically and prematurely taken away from his wife and four children. Today, two of the three suspects are still at large, even after an extensive manhunt.

On May 15, 1999, more than 15,000 peace officers are expected to gather in our Nation's Capital to join with the families of their fallen comrades, past and present, who by their faithful and loyal devotion to their responsibilities have rendered a dedicated service to their communities and, in doing so, have established for themselves an enviable and enduring reputation for preserving the rights and security of all citizens.

Mr. President, I urge my colleagues to join us in supporting this important resolution.

I ask unanimous consent that letters of support be printed in the RECORD.

There being no objection, the letters were ordered to be printed in the RECORD, as follows:

INTERNATIONAL BROTHERHOOD OF POLICE OFFICERS,

Alexandria, VA, January 5, 1999.

Hon. BEN NIGHTHORSE CAMPBELL,

U.S. Senate,

Washington, DC.

DEAR SENATOR CAMPBELL: The International Brotherhood of Police Officers (IBPO) is an affiliate of the Service Employees International Union. The IBPO is the largest police union in the AFL-CIO.

On behalf of the over 50,000 members of the IBPO, including IBPO Local 516, Fountain, Colorado I want to thank you for introducing a Joint Resolution to designate May 15, 1999, as National Peace Officers Memorial Day.

Each year, more than 10,000 police officers, survivors and supporters attend the activities revolving around Peace Officers Memorial Day Washington, DC. Officers develop close bonds with their colleagues from across the country. Survivors gain strength from others who have experienced and understand their grief.

The entire membership of the IBPO looks forward to working with you on this important matter.

Once again, thank you for your continued support of law enforcement community.

Sincerely,

KENNETH T. LYONS,
National President.

FEDERAL LAW ENFORCEMENT OFFICERS ASSOCIATION,

East Northport, NY, January 8, 1999.

Hon. BEN NIGHTHORSE CAMPBELL,

U.S. Senator,

Washington, DC.

DEAR SENATOR CAMPBELL: On behalf of the over 15,000 members of the Federal Law Enforcement Officers Association (FLEOA), I wish to express our strong support for the resolution you intend to introduce to the 106th Congress regarding National Peace Officers Memorial Day. FLEOA is proud to stand with you on this legislation.

FLEOA is a non-partisan professional association representing federal agents from the

agencies listed on the left masthead. We have local chapters all across the United States and several overseas. Each year, on May 15, all across America, federal agents stand with their law enforcement officer brethren and remember those from our ranks who gave their lives in the line of duty. FLEOA has been on the Executive Board of the National Law Enforcement Officers Memorial, located in Washington, DC, since its inception. As inscribed on the Memorial Wall, next to the names of the heroes and heroines, are these words: "It is not how these officers died that made them heroes; it is how they lived." Your resolution will make sure their sacrifice, once again, will be observed all across our great nation.

FLEOA is calling for all of our elected officials to cosponsor your resolution. We look forward to working on this and other issues with you and your staff. Thank you for all your efforts for law enforcement.

RICHARD J. GALLO.

NATIONAL ASSOCIATION
OF POLICE ORGANIZATIONS, INC.,
Washington, DC, January 13, 1999.

Hon. BEN NIGHTHORSE CAMPBELL,
U.S. Senate, Washington, DC.

DEAR SENATOR CAMPBELL. Let me first take this opportunity to congratulate you on your successful reelection to the United States Senate. Thank you for your hard work and consistent commitment to the law enforcement community.

On behalf of the National Association of Police Organizations (NAPO), representing more than 4,000 unions and associations and over 220,000 sworn law enforcement officers, I want to express our wholehearted support for a Joint Resolution to designate May 15, 1999, as National Peace Officers' Memorial Day.

Every year, for one week during the month of May, the law enforcement community pays tribute and honors the fallen heroes who have paid the ultimate sacrifice at the National Law Enforcement Officers Memorial. Serving on the Board of Directors at the National Law Enforcement Officers Memorial Fund and as a former Detroit police officer for twenty-five years, I truly appreciate a day for all Americans to recognize and commemorate with surviving family members, those who have lost their lives in the line of duty.

Every day law enforcement officers put their lives on the line to serve and protect our communities. Over the past few years, we have experienced a steady decrease in violent crime rates throughout our neighborhoods and cities. However, this does not come at a small price. In 1998, 155 of our Nation's finest lost their lives protecting the citizens of this county. We need to honor and remember these outstanding men and women every year.

Thank you for your dedication in advancing the interests of the law enforcement community. I look forward to working with you in the 106th Congress. Please let me know if I can be of any assistance in the future.

Sincerely,

ROBERT T. SCULLY,
Executive Director.

SENATE RESOLUTION 23—CONGRATULATING MICHAEL JORDAN ON THE ANNOUNCEMENT OF HIS RETIREMENT FROM THE CHICAGO BULLS AND THE NATIONAL BASKETBALL ASSOCIATION

Mr. DURBIN (for himself and Mr. FITZGERALD) submitted the following resolution:

S. RES. 23

Whereas Michael Jeffrey Jordan has announced his retirement from basketball after 13 seasons with the Chicago Bulls;

Whereas Michael Jordan helped make the long, hard winters bearable for millions of Chicagoans by leading the Chicago Bulls to 6 National Basketball Association Championships during the past 8 years, earning 5 NBA Most Valuable Player awards, and winning 10 NBA scoring titles;

Whereas Michael Jordan and his Olympic teammates thrilled basketball fans around the world by winning gold medals at the 1984 and 1992 Olympic Games;

Whereas Michael Jordan has demonstrated an unsurpassed level of professionalism during his athletic career and has served as a role model to millions of American children by demonstrating the qualities that mark a true champion: hard work, grace, determination, and commitment to excellence;

Whereas Michael Jordan taught us to have the courage to follow our dreams by striving to play baseball for the Chicago White Sox;

Whereas Michael Jordan demonstrated the importance of pursuing an education by earning a bachelor of arts degree from the University of North Carolina at Chapel Hill;

Whereas Michael Jordan continues to contribute to our communities through his support for the James R. Jordan Boys & Girls Club and Family Life Center in Chicago, the Jordan Institute for Families at his alma mater, and the Ronald McDonald Houses of Greenville, Chapel Hill, Durham, and Winston-Salem, North Carolina, for families of seriously ill children who are being treated at nearby hospitals; and

Whereas Michael Jordan will take on new challenges in his life with the same passion and determination that made him the greatest basketball player ever to have lived: Now, therefore, be it

Resolved, That the Senate—

(1) congratulates Michael Jordan on his retirement from the Chicago Bulls and professional basketball; and

(2) expresses its wishes that Michael Jordan enjoy his life after basketball with his wife, Juanita, and their 3 children, Jeffrey, Marcus, and Jasmine.

SENATE RESOLUTION 24—EXPRESSING THE SENSE OF THE SENATE THAT THE INCOME TAX SHOULD BE ELIMINATED AND REPLACED WITH A NATIONAL SALES TAX

Mr. LUGAR submitted the following resolution; which was referred to the Committee on Finance.

S. RES. 24

Whereas the savings level in the United States has steadily declined over the past 25 years, and lagged behind the industrialized trading partners of the United States;

Whereas the economy of the United States cannot achieve strong, sustained growth

without adequate levels of savings to fuel productive activity;

Whereas the income tax, the accompanying capital gains tax, and the estate and gift tax discourage savings and investment;

Whereas the methods necessary to enforce the income tax infringe on the privacy of the citizens of the United States and, according to the Tax Foundation, divert an estimated \$225,000,000,000 of taxpayer resources to comply with income tax rules and regulations;

Whereas the Internal Revenue Service estimates that each year it fails to collect 17 per centum, or \$127,000,000,000, of the income tax owed to the Federal Government;

Whereas the income tax system employs a withholding mechanism that limits the transparency of Federal taxes;

Whereas the most effective tax system is one that promotes savings, fairness, simplicity, privacy, border adjustability, and transparency;

Whereas it is estimated that the replacement of the income tax system with a national sales tax would cause the savings rate of Americans to substantially increase;

Whereas the national sales tax would achieve fairness by employing a single tax rate, taxing the underground economy, and closing loopholes and deductions;

Whereas the national sales tax would achieve simplicity by eliminating record-keeping for most taxpayers and greatly reducing the number of collection points;

Whereas the national sales tax would be the least intrusive tax system because most taxpayers would not be required to file returns or face audits from the Internal Revenue Service;

Whereas the national sales tax is border adjustable and would place exporting by Americans on a level playing field with the foreign competitors of the United States;

Whereas a national sales tax is a transparent tax system that would raise Americans' awareness of the cost of the Federal Government; and

Whereas a national sales tax would best achieve the goals of an effective tax system: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) the income tax system, both personal and corporate, the estate and gift tax, and the accompanying capital gains tax be replaced with a broad-based, single-rate national sales tax on goods and services;

(2) the national sales tax rate be set at a level that raises an equivalent level of revenue as the income taxes replaced;

(3) the Federal Government work with the States to develop a State-based system to administer the national sales tax and that States be adequately compensated for such administration; and

(4) the Congress and States work together in an effort to repeal the sixteenth amendment of the United States Constitution.

Mr. LUGAR. Mr. President, I am pleased to submit a Senate resolution expressing the sense of the Senate that the income tax system be abolished and replaced with a broad-based consumption tax on goods and services.

I supported IRS reform legislation passed last Congress and will continue to work within the confines of our tax system to improve it. However, the fundamental flaws of the income tax system remain. I strongly believe that Congress should abolish the income tax system in its entirety and begin anew.