

for past tax years'. But it is not just one—it is many—too many. A fairer less complicated tax system may help to clear up some of the IRS abuses. By simplifying the tax system, one can only think we would simplify our revenue collection system.

Mr. President, tax collectors have a long history of public persecution. Today, my colleagues and I stand here not to tar and feather the tax collector, but to put an end to the abusive culture that has spread like a bacteria throughout the IRS.

TAX FREEDOM DAY

Mr. ALLARD. Mr. President, today is April 15. It is Tax Day. This is the deadline by which we must file our 1040 Form and pay any additional taxes we might owe on top of what was withheld during the year.

Unfortunately, typical Americans will work well beyond April 15, to pay their taxes. This is because Tax Freedom Day does not come until May 11.

Tax Freedom Day is the day in the year to which the typical American family must work just to pay the combined state, federal, and local tax burden. For many Americans the total tax burden now exceeds one-third of family income.

The Tax Foundation just announced today that Tax Freedom Day will move one day further into the year in 1999.

Last year it was May 10, this year it will be May 11. This is the latest day ever, and it marks the sixth straight year that Tax Freedom Day has advanced a day or more further into the year.

As the Tax Foundation has reported year after year, in a typical household the tax bill now exceeds the cost of housing, food, transportation and clothing combined.

In fact, in 1999 the federal tax burden will reach a peacetime high. Nearly 21 percent of the Gross Domestic Product—that is the wealth created in the country this year—will go to the federal government.

As we approach the end of the 20th century it is useful to look back on the history of the tax burden.

The Joint Economic Committee of the Congress estimates that in 1900, the average federal tax burden on a family was 3 percent, and the average state and local burden was 5 percent, for a combined total of 8 percent.

As the century closes the JEC estimates the average federal tax burden on a family is 24 percent, and the average state and local burden is 11 percent, for a total of 35 percent. Mr. President, we have come a very long way.

The IRS estimates that 123 million families will file their tax returns this year. The tax code is so complex that nearly half of these families require the service of some type of tax professional in order to file their tax returns.

This means that on top of the actual tax owed to the government, there is a hidden tax for millions of Americans in the form of tax-compliance and professional services fees. Even for simple tax returns, this can add another \$100 to the tax bill each year.

For small businesses the tax compliance costs run into the thousands of dollars.

Mr. President, it is time for fundamental tax reform. We should begin this process by reducing income tax rates across the board.

We should also eliminate complex and punitive taxes such as the estate and gift tax, and we should continue to build on our successful reform of the IRS by making it possible for most Americans to comply with the tax system with minimal expense and effort.

The federal government is too big, and it costs too much. We should use the budget surplus for two things, reduction of the federal debt, and tax relief.

The surplus belongs to the American people, it does not belong to the government. For decades the cost of government has risen, Tax Freedom Day has moved later and later into the year.

Mr. President, it is time for us to begin rolling back Tax Freedom Day. Let's give the American family a well earned break.

TRIBUTE TO MR. LYNN W. HENINGER, NASA DEPUTY ASSISTANT ADMINISTRATOR FOR LEGISLATIVE AFFAIRS

Mr. LOTT. Mr. President, I would like to take this opportunity to recognize the outstanding work of Mr. Lynn W. Heninger as NASA Deputy Assistant Administrator for Legislative Affairs. Having served in this position since December 1987, Mr. Heninger is leaving to pursue other opportunities in the private sector. He definitely will be missed by many of my colleagues on both sides of the aisle.

I have enjoyed working with Mr. Heninger on a wide range of matters affecting NASA. I always found him to be extremely knowledgeable and very effective in representing NASA's views. He has always maintained a friendly and constructive approach to his work which has served NASA very well.

Mr. Heninger had the difficult task of coordinating the NASA legislative agenda. He deftly balanced a wide range of NASA issues including the International Space Station, Rocket Propulsion Programs, Earth Science and Remote Sensing initiatives. Because Mr. Heninger earned the trust and confidence of those with whom he worked, he was able to promote NASA's views very effectively in Congress.

After graduation from Utah State University with a Bachelor of Science,

he served in the U.S. Army for three years as an artillery officer and helicopter pilot, including duty in Vietnam with the 1st Infantry Division. He returned to Utah State University, after briefly working with NASA Johnson Space Center as a Program Analyst, to earn a Masters in Business Administration. In 1970, he joined the Department of Transportation to work as a Budget Analyst. Mr. Heninger returned, yet again to his alma mater, where he served as a Project Director with the Economic Department at Utah State University. Before rejoining NASA in 1977 as the Chief of Program Support in NASA's Office of Space Science, he worked briefly as an Organizational Specialist with the United Nations in Bogota, Columbia. Lynn is married to the former Colleen Johnson and has five children, Jeffrey, Camille, Diana, Patricia, and Natalie.

Mr. Heninger has earned the respect of many Members of Congress and their staffs through hard work and his straightforward nature. As he now departs to share his experience and expertise in the civilian sector, I call upon my colleagues on both sides of the aisle to recognize his outstanding and dedicated public service and wish him all the very best in his new challenges.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, April 14, 1999, the federal debt stood at \$5,666,830,242,609.56 (Five trillion, six hundred sixty-six billion, eight hundred thirty million, two hundred forty-two thousand, six hundred nine dollars and fifty-six cents).

One year ago, April 14, 1998, the federal debt stood at \$5,547,606,000,000 (Five trillion, five hundred forty-seven billion, six hundred six million).

Five years ago, April 14, 1994, the federal debt stood at \$4,567,340,000,000 (Four trillion, five hundred sixty-seven billion, three hundred forty million).

Ten years ago, April 14, 1989, the federal debt stood at \$2,771,629,000,000 (Two trillion, seven hundred seventy-one billion, six hundred twenty-nine million) which reflects a doubling of the debt—an increase of almost \$3 trillion—\$2,895,201,242,609.56 (Two trillion, eight hundred ninety-five billion, two hundred one million, two hundred forty-two thousand, six hundred nine dollars and fifty-six cents) during the past 10 years.

NORTHAMPTON, MA—A REVITALIZED CITY

Mr. KENNEDY. Mr. President, today's New York Times contains an excellent article by William L. Hamilton on the city of Northampton in Massachusetts and the remarkable revitalization that has taken place in the city in recent years. Northampton is also the

subject of a soon-to-be published book, *Home Town*, by Tracy Kidder, in which the author captures the spirit and essence of community that has turned this former small mill town into the cultural, historic and economically revitalized city it is today.

I also commend the woman responsible for much of this successful revitalization, Mayor Mary Ford. For the past 8 years, Mayor Ford has brought a new spirit to the city with her many successful initiatives. Northampton's schools are renovated, its streets are safer, its water is cleaner, its housing is more affordable, and its roads are more accessible.

Mayor Ford has also demonstrated impressive leadership in making Northampton a leading cultural center of Western Massachusetts. The city is home to the Massachusetts International Festival of the Arts, Paradise City Arts Festival, the Northampton Film Festival, and the newly restored historic Calvin Theatre.

Mayor Ford is on the front lines every day, making an important difference in the lives of families in Northampton, and she's done a remarkable job. The people of Northampton and all of us in Massachusetts are proud of her outstanding leadership, and we commend her for making Northampton the vital city that it is today. Well done, Mayor Ford, and keep up the great work!

Mr. President, I ask unanimous consent that the article by William L. Hamilton in today's *New York Times* be printed in the RECORD.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

[From the *New York Times*, Apr. 15, 1999]

NORTHAMPTON, MA—A REVITALIZED CITY

(By William L. Hamilton)

Northampton, a city of 30,000 in western Massachusetts, has been raising issues of community for more than 300 years—charity, self-interest, tolerance and division. They are issues as fresh today as they were in the 19th century, when Northampton was painted as a heavenly view by Thomas Cole and described with affection by Henry James in his first novel, *Roderick Hudson*. They were raised when it hanged two innocent immigrant Irishmen in 1806 for suspected murder and when it tried a police officer, a native son, for the rape of his own child, during the four years that Tracy Kidder spent reporting his new book, *Home Town* (Random House), to be published in May.

Mr. Kidder, 53, lives in nearby Williamsburg with his wife, Frances, a painter, but considers Northampton his home, too. As he proudly showed it to a visitor recently, the city give him a parking ticket. No place is perfect.

Like "The Soul of a New Machine," his Pulitzer Prize-winning account of the development of a new computer and the advent of the computer age, *Home Town* is the portrait of a cultural phenomenon, seen through the lies of the people creating it. It is also the story of a particular town, and how it has made itself a home. The citizens whose experiences are observed in literary detail,

from a local judge to a cocaine addict, could be members of a family, sheltered by a civic roof.

In this decade, in a successful reverse of the demographic direction of the century, more Americans are now moving from big cities to small towns than from small towns to big cities. A 30-year migration by young professionals, baby boomers and retirees from cities and suburbs to rural, exurban areas has produced a new generation of what are being called "boomtowns." Two hour by car from Boston and three hours from New York, Northampton, an ex-industrial mill town, pretty and preserved, is now the product of settlement like this.

Despite an annual decrease in the city's birth rate, the population has remained steady, which city planners attribute to "in-migration." said Wayne Feiden, the director of planning and development. "Who's coming? A lot of well-educated professionals, attracted by a town that's amenity-rich and very comfortable to live it."

Mr. Kidder, who moved to the area in 1976, is part of the trend. Now, he has filed his report: a firsthand look at life in the type of peaceful place that many find themselves sorely tempted to try. Not everyone stays—native or new arrival. In portraying Northampton, Mr. Kidder has attempted to assemble a set of natural laws, and sides of human nature, that explain what makes any town work, or how it can fail those who love it the most.

To those making the move, cities like Northampton are dots on a map chosen on a Sunday visit for their size, their safety, their qualities of life and their nostalgia. They are the garden cities of childhood—the kind of hometown they don't build anymore, the kind they may never have.

"I was born in New York City and grew up on Long Island," Mr. Kidder said recently, "in a place, Oyster Bay, that kind of vanished as I was growing up. Whole towns disappeared, it would seem, under cloverleaves."

He was walking down the gentle slope of Northampton's Main Street, away from the tiny, turreted city hall, past the Academy of Music, a Moorish 106-year-old municipally operated theater, now showing "Shakespeare in Love." A woman in a floral skirt that brushed the tops of her cowboy boots was offering strollers copies of her book on tape. A squat signboard for the Fire and Water Vegetarian Cafe and Performance Space sat like a toad by the curb. There was a branch office of Dean Witter Reynolds across the street.

Northampton is blessed by confluence and circumstance. Bounded by the Mount Tom and Holyoke hills and threaded by the Connecticut and Mill rivers, it is also circled by institution: Amherst College, Hampshire College, Mount Holyoke College, the University of Massachusetts and, sitting at the head of Main Street, the Smith College campus, designed in 1875 by Frederick Law Olmstead. The 19th-century state mental hospital is now abandoned. The poet Sylvia Plath, an undergraduate at Smith in the 1950's, wrote to her mother of walking in the evening to a professor's house for a cocktail party, "listening to the people screaming."

Main Street bends slowly through the town, side streets flowing into it, like a third river. "There are some magical things about this that couldn't have been planned," Mr. Kidder said, speaking of the setting's majestic gait. "This broad sweep that Main Street makes, it makes simply because of the topography, before you had earth-moving equipment."

Northampton's recent history has a familiar plot—a downtown rescued in the 1970's by

creative real estate developers and resident pioneers who discovered and reinvented its historic infrastructure. It is an architectural routine: with restoration and new, entertainment-oriented businesses, the low brick buildings, Victorian clapboard houses, Art Deco theater and a Gothic chess set of city hall and courthouse become an animated Main Street. In Northampton, there are apartments above the shops, stimulating street life at night. The crosswalks at the intersection of Main and King streets, where the town converges, are wired with speakers that signal sonically for the blind and stop traffic in four directions, letting strollers spill momentarily into the square.

To the casual eye, it can look more like a marketing concept than a place to live—a factory town retooled by the wish list of the latte generation. A bookshop's magazine display offers an informal census of Northampton's new citizens and visitors: Raygun, Natural History, Birdwatcher's Digest, American Craft, Bike, Fine Homebuilding, Interview, The Writer, Outside, Macworld and Out. The town has been the subject of a "20/20" segment because of a large gay and lesbian population.

"It's tempting to parody, but it's too easy," Mr. Kidder said, crossing the intersection of Main and King as the crosswalks beep-beeped like Saturday cartoon characters. To the citizenry, it appeared to produce genuine wonderment—rainbow-haired teen-agers, mothers in Polartec, men in linen sweaters and loafers without socks crowded the open intersection, as cars on four sides sat muzzled like dogs, waiting for the lights. "What you see is pretty motley, but there is a solid mainstream, an almost invisible background to it," he said.

Like any town, Northampton is many town, including a town with a native population. As Mr. Kidder writes, the "Gentrification Is War" graffiti, written prominently on a building downtown, is now softly faded. But two particular towns live together like a couple in a brokered marriage that may or may never grow into love. "Hamp," or native Northampton, shops on the strip of King Street as it leaves town at Main Street, not in "NoHo," or the revitalized downtown, for which Main Street provides the artery.

"In all of downtown, I don't think you can buy a socket wrench," Mr. Kidder said. "When you look at old pictures, there were nothing but hardware stores."

Because of its newcomers, Northampton is a big, little place, pressured by the demands of the present on the past. "Without argument, a place begins to go dead," Mr. Kidder said, walking on Pleasant Street, where many single-room occupancy houses remain—a short block from Main Street's consumer circus. Local government has kept them there to enforce the town's economic heterogeneity. "You've got to have this tension. You've got to find a way to let lots of different kinds of people in, and keep them there."

Mr. Kidder is not ambivalent about Northampton, but he is not foolish, either. "It's got problems, of course," he said, reciting the national roster of gang crime and homelessness and a drug problem in the local schools that is conspicuous for the state. He was at the bar of the Bay State Hotel, a favorite spot opposite the restored train station, now Spaghetti Freddy's, drinking a Diet Coke. Sitting in the dimly lighted, yellow-wood-paneled tavern, with its etched Budweiser mirror, painting of Emmett Kelly and silent blinking jukebox was like being

inside a Christmas tree at night. "And what limits the size of the town is jobs," said Mr. Kidder, who is self-employed. "The largest employer, which was the state mental hospital, closed its doors years ago."

Wayne Feiden, the planning director, concurred. "Whenever you see polls in Money magazine and the rest, about the best towns, we never make it," he said. "The jobs aren't there." Mr. Feiden added that the danger of being a boomtown was that well-paid professionals like doctors and lawyers, of whom there are many in Northampton, who moved there for its charms, would move on, frustrated from feeling underpaid. "It's why they don't stay."

If Northampton does not, despite restored facades, present an unblemished picture, Mr. Kidder makes a strong case that the beauty of a place is not in its skin—it is in its people. They are the simple and dramatic acts and the descriptive faces of his book. They are, he contends, the genius of a place.

Mr. Kidder's "Home Town" hero is a native, who, as the book concludes, leaves Northampton for the wider world, freed of his "nick-names," as Mr. Kidder characterized the linked chain of time spent growing up in the same small town.

"It seemed to make too much wholesome sense, from a distance," Mr. Kidder said, speaking of Northampton. "And then I ran into this cop," he said. "Tommy O'Connor, at the gym that I go to."

Mr. Kidder was back at his house, not the home built for a professional couple in Amherst and chronicled in his 1985 book, "House," but a converted creamery on a mill river that runs beneath the dining room windows. He greeted his daughter, Alice, 20, who walked into the kitchen with a bag of groceries from Bread and Circus, a natural-foods supermarket. She pulled mixing bowls from the cupboards to make dessert for dinner—profiteroles, for guests.

"Tommy's a very gregarious guy," Mr. Kidder recalled. "He said, 'You don't remember me, do you?' I said no, He said, 'Well, I arrested you for speeding five years ago.'" An electric mixer began clattering in a bowl. "This guy with a shiny dome had been a curly-haired cop then." Mr. Kidder said. "I remember that after he gave me the ticket, he said, 'Have a nice day.'"

Mr. Kidder smiled at the recollection; Mr. O'Connor, who now lives in Washington and works for the Federal Bureau of Investigation, remains a friend.

"Anyway, he said, 'Why don't you come out and ride with me some night?' He said he'd show me a town I never imagined existed." It was, of course, Northampton.

Mr. Kidder said, "And he was right."

THE HUMAN FACE OF NORTHAMPTON

They're natives and new arrivals, friends and foes, civic-minded or uncommitted, but they're not strangers. The subjects of Tracy Kidder's new book, "Home Town," whose stories are excerpted below, make Northampton, Mass., work by living together in it.

Michael Trotman

Often when he passed other black people downtown, ones he didn't know, he smiled at them and they smiled back, little smiles that seemed to say, "Isn't this place weird?" and, "What are you doing here?"

Every year for the past eight, Michael had decided to leave. He'd taken scouting trips to New York City, Phoenix, Los Angeles. Near the end of every one, he began missing Northampton. He couldn't fully account for the pull it had on him. He had a short answer for friends who asked? "No one's called me a nigger in eight years."

Alan Scheinman

The world outside Alan's apartment had turned into a giant obstacle course. His greatest freedom was a car. But to drive one, he had to have it registered. Inside the registry, on King Street, the lines were always long. He couldn't expect to stand in one without someone brushing up against him. The transaction with the documents would be impossible. The clerk wouldn't understand. In a panic, Alan called ahead. "Look, my name is Alan Scheinman. I'm a lawyer here in town." (Saying he was a lawyer sometimes helped.) "I suffer from an illness which makes my behavior seem bizarre. I have to register a car, but I can't stand in line, and I can't touch papers that anyone else has handled."

The clerk's voice said, "Just a minute, please."

Then another voice came on the line. He explained again. He heard that second voice say, "Just a minute, please." He thought this wasn't going to work, but the third voice offered hope. "Come on down, and we'll see what we can do."

Alan stood a little distance from the crowd at the counter, in his usual defensive mode—forearms pressed together, both hands in plastic bags, one hand cupping his chin. From the other, also near his chin, dangled a plastic bag full of documents. "I was a sight," he remembered. He waited there for a few minutes, feeling desperate and helpless, and then a clerk appeared from behind the counter. She looked at him and didn't even seem surprised. She led him to an empty office, took the bag of documents and returned 10 minutes later with all the paperwork completed. She even escorted him out to the parking lot, opening all the doors for him.

Judge Michael Ryan

Judge Ryan was beloved by courthouse workers, and generally disliked by police. He'd made some intemperate remarks in the past. Speaking disapprovingly of the state police uniforms, he'd once told a reporter, "If you dress 'em like Nazis, they'll behave like Nazis." Mainly, though, the police objected to the judge's leniency and his out-of-court behavior. "The drinking judge," one waggish lawyer called him. Both slanders contained some truth. He stopped being a judge when he left court. If a stranger on a nearby bar stool asked him what he did for a living, Ryan would say: "Oh, I have a Government job, cleaning up small messes at the courthouse."

As for his leniency, a friend once accused him of harboring great compassion for many defendants, and the judge replied, "I think it's something stronger. I think it's more like identification."

Mayor Mary Ford

She likes to say she was elected mayor of every resident, including those who won't vote for her no matter what she does. As she also likes to say, she usually leaves the front door to her office open. A building contractor once complained that he knew he didn't get a good hearing from her because she didn't close that door while they talked. Her office has another door, a back door with a chair in front of it, usually closed, rarely used. But by late afternoon on a long day, she feels as though her face is about to slide off the weary muscles underneath. The mask of a face would lie at her feet, still smiling. Corrinne pokes her head in the doorway. The boy on the front steps outside, the one keeping a 48-hour vigil for worldwide liberation, waits in the outer office. He wants an audience.

A moment later, Mayor Ford opens her back door, and a moment after that, clerks looking up from their desks see Northampton's chief executive hurrying down the hall, casting backward glances, heading for the stairs.

THE PROTECT ACT

Mr. McCAIN. Mr. President, yesterday I introduced a bill to "Promote Reliable On-Line Transactions to Encourage Commerce and Trade," the PROTECT Act. This legislation seeks to promote electronic commerce by encouraging and facilitating the use of encryption in interstate commerce consistent with the protection of United States law enforcement and national security goals and missions.

During the last Congress, there was a very intense debate surrounding the encryption issue. That debate, as with any discussion regarding encryption technology, centered around the challenge of balancing free trade objectives with national security and law enforcement interests. There were various proposals put forward. None, however, emerged as a viable solution. In the end, the debate became polarized, as many became entrenched upon basic approaches, losing sight of the overall policy objectives upon which everyone generally agreed.

It was my objective to get outside the box of last year's debate. In the past, balancing commercial and national security interests has been treated as a zero sum game, as if the only way to forward commercial interest was at the expense of national security, or vice versa. This is simply not the case. Certainly, advanced encryption technologies present a unique set of challenges for the national security and law enforcement community. However, these challenges are not insurmountable.

What the PROTECT Act does, is to lay out a forward-looking approach to encryption exportation, a course that puts into place a rational, fact-based procedure for making export decisions, that places high priority on bringing the national security and law enforcement community up to speed in a digital age, and that ultimately provides a national security backstop to make certain that advanced encryption products do not fall into the hands of those who would threaten the national security interests of the United States.

Title I of the legislation deals with domestic encryption. The bill establishes that private sector use, development, manufacture, sale, distribution and import of encryption products, standards and services shall be voluntary and market driven. Further, the government is prevented from tying encryption used for confidentiality to encryption used for authentication. It is established that it is lawful for any person in the United States, and for any U.S. person