

hearings here in the Senate, year after year, to try to shine some sunlight into the darkness of the human rights abuses in his land. He asked if we could meet privately, away from the glare of publicity, and we did so, at a friend's home. As we sat and drank tea, he spoke directly and intensely about human rights in his country, without anger, and with insight and determination.

In those years, he had created the Committee for Peace, an ecumenical movement of Catholics, Protestants, and Jews dedicated to providing relief to the victims of human rights abuses.

Later, defying the Pinochet regime, he formed the Vicarage of Solidarity, to provide legal assistance for the victims of the abuses, and to protect the lawyers who championed their cause. Without the protective mantle of the Cardinal and the Church, these organizations would almost surely have been snuffed out. Because of him, many people found the courage to speak out and to continue the long battle for democracy.

We met several more times over the years. When I visited Chile in 1986, the government refused to meet me. But the people, led by the Cardinal, welcomed me, and I will never forget that inspiring and deeply moving reception.

At another time and place, the poet Gabriela Mistral wrote about the wife of a prisoner:

From the house I grieve, to the fiery thimble of his dungeon, I fly back and forth like a living shuttle, like one who knows no other path, until at last the walls open, and let me pass through iron, pitch and mortar.

The Cardinal heard the cry of women like that, and their men. Chile's Ambassador to the U.S., Genaro Arriagada, was one of those who, because of the Cardinal, found the courage to resist. His "No" campaign the 1980's led finally to the shining moment in the National Stadium in Santiago in 1990. None of us who were in the stadium that day will ever forget it.

President Aylwin had already accepted the sash of office, a symbol of the restoration of freedom and democracy that so many, including the Cardinal, had worked for so long and so well to achieve.

In the stadium, which had been the darkest symbol of fear, imprisonment and despair, a beautiful tribute occurred. A young girl walked across the infield, while the great stadium scoreboard scrolled the names of the disappeared. Their families danced to a song about freedom in Chile. When President Aylwin spoke at sunset, thousands of candles burned, and fireworks lighted up the sky above the jubilant crowd. The celebration lasted for hours—and it continues to this day.

Many profiles in courage made that glorious day possible. But no one did more to make it possible than that

strong, brave man of God, our friend, Raul Cardinal Silva Henriquez. May he rest in eternal peace.

#### THE ALTERNATIVE MINIMUM TAX

Mrs. LINCOLN. Mr. President, today I rise to reiterate to my colleagues the need for immediate reform in the Alternative Minimum Tax. This tax, which was created to stop the very wealthy from ducking taxes through exemptions and tax shelters, looms in the future of millions of unwitting American taxpayers. Economists from the Treasury Department and elsewhere state that perhaps 12 million American taxpayers will be subject to the Alternative Minimum Tax and its higher rates over the next 10 years. Now these people, these 12 million, these are not millionaires, they are mainstream people. According to the Treasury Department if we do nothing to change the AMT there will be a 638% increase in the number of taxpayers earning between \$15,000 and \$30,000 who will pay the AMT's higher rates. By 2008, 12% of the taxpayers paying the AMT will be earning between \$30,000 and \$50,000, 29% will be earners of \$50,000 to \$75,000. By 2008, 45% of people paying the AMT, a tax created for the very wealthy, will have Adjusted Gross Incomes of less than \$75,000. If this alone is not enough to alarm this body perhaps we should consider the fact that an estimated 2000 families making over \$200,000 will not pay one red cent in taxes this year. This is an unfair, unjustified, and inaction by this body is unreasonable. The AMT is out of sync with its purpose and it must be changed.

There are two major factors that have brought the AMT into the lives of middle-income taxpayers—first, tax credits created to help families and aimed at promoting education and community are considered to be preferences in terms of AMT determination. This means that many taxpayers must choose between applying middle-income tax credits and paying the AMT or forgoing the benefits of the credits and paying regular income tax. The AMT is threatening to prevent millions of middle-income families from receiving these valuable family tax credits such as the dependant care credit, the credit for the elderly and disabled, the adoption credit, the child tax credit, and the HOPE scholarship. No one, rich or poor, should be forced to pay the AMT, and higher rates, because they use these credits.

Second, Mr. President, the AMT has not been adjusted for inflation since 1993. This problem simply speaks for itself. While the cost of living has increased by approximately 43% since the tax code was last overhauled in 1986, the AMT has been adjusted only once by 12.5% in 1993. It is an inevitability that middle-income families will be

drawn into the AMT if nothing is done to adjust a tax provision that is structured like the AMT. It is very important that this problem be addressed and I am happy that Senator LUGAR has brought this issue to the forefront of debate with his bill which would index the AMT beginning in 1993.

We can do a great favor to ourselves and our constituents this legislative session by fixing the AMT. Many families are not aware of the AMT. Most, I'm sure don't realize that soon they may be subject to the AMT and its higher rates. I promise, however, that if we do not fix the AMT now there are 12 million people out there that will let you know in the coming years. 12 million people, 45% of which earning less than \$75,000 in adjusted gross income. One-million-four-hundred-and-forty-thousand Americans earning between \$30,000 and \$50,000 will be contacting their representatives in Washington in the coming years to ask, "how can you people possibly consider me wealthy enough to pay a special tax for the wealthy?" They will ask, "why am I being punished for applying these tax credits that you gave me."

While the bulk of the bulk of the middle-income AMT damage can be abated by Congressional action now, the AMT is already starting to take its toll on a handful of middle-income voters. I received a letter from an accountant in the northwest Arkansas town of Harrison. Jeff Hearn, who has impeccable professional credentials and who I understand to be a very well-respected practitioner among his peers, wrote me about the AMT plight of one of his clients. He wrote, "Please find enclosed the description of one of my clients who is a young aspiring farmer with chicken houses in northwest Arkansas . . . He and his wife have two beautiful children who both qualify for the new child tax credit this year . . . However, when their return was completed they were subject to alternative minimum tax." Apparently this family was forced into paying AMT due to a combination of the new child tax credit and excess depreciation arising from their budding farm operation. I believe Mr. Hearn said it best when he wrote, "It seems quite unfair to me that a couple under the age of thirty, who are trying to build an agricultural business in addition to working for a living would have to pay alternative minimum tax when individuals who make hundreds of thousands of dollars are still not paying alternative minimum tax."

#### MESSAGES FROM THE PRESIDENT

A message from the President of the United States was communicated to the Senate by Mr. Williams, one of his secretaries.

#### EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages