

Anyone who has itemized taxes, applied for an FAH loan, been in the military, or just dealt with the Federal Government knows how stifling the paperwork can be. People all across this country make a fine living helping people deal with Federal bureaucracy.

So, it is easy to imagine how a school district can devote half of its administrative staff to administer the 7 percent of its budget that comes from the Federal Government.

Just imagine how much paperwork you have to do to send money to the Federal Government.

Now imagine how much that would increase if they were giving you money—and then imagine if you were receiving millions of dollars a year.

It is easy to see how money and staff can be siphoned off to administer Federal funds—money and staff that could go to teaching our children.

Our bill reduces Federal paperwork in order to put more money into the classroom.

Every student knows that grades—a measure of your accomplishment—are important. Every day parents and teachers hold them accountable for their grades.

These same students may find it surprising that school districts and States are not held accountable for their achievements with the billions of Federal tax dollars they receive.

Our bill says enough is enough. It is time to hold States accountable for student achievement.

Our bill offers an opportunity for 15 willing States to consolidate up to 12 Federal grant programs and free themselves from Federal redtape. However, the States must use that flexibility to boost student achievement—which they will be held accountable for. A noble concept.

The pillar of our public school system is to allow everyone free and open access to a high quality education. And, generally, it works.

Unfortunately, there are schools out there that are denying our students the basic education they need. And, students who can't afford private education, are stuck in the schools where they live.

That should not be the case. Our bill says that if a school that generally reaches disadvantaged students is designated as failing for 2 years, the district would be required to offer any child enrolled in the failing school the option to transfer to a higher performing public school.

If a school continues to fail for another 2 years, the district would also have to cover the students' transportation costs.

If all public schools within a district were identified as failing, then the district would be directed to form a cooperative agreement with another district to allow students to transfer.

And, finally, students attending these schools who either have been a

victim of a violent crime on school grounds or whose school has been designated unsafe may also transfer to another public school.

This puts many decisions about a student's education in the hands of their parents, forces schools to be accountable for their achievement, and allows all students access to a quality education.

Mr. President, as I close today I want to ask every parent out there one question. Do you know better than a Federal bureaucrat in Washington what is best for your child? If the answer is yes, you should support our bill.

I also want to ask every school administrator and teacher out there one question. Do you know better than a Federal bureaucrat in Washington what is best for your students? If the answer is yes, you should support our bill.

After all, it is all about increased accountability, greater local and parental control, and more money in the classroom.

The PRESIDING OFFICER. The Senator from Alaska.

DAVID MAHONEY

Mr. STEVENS. Mr. President, our Nation has lost one of the great and modest men of our time, David Mahoney. A man who will receive posthumously one of the highest awards the medical community can bestow on a layman—the first Mary Woodard Lasker leadership in Philanthropy Award for “visionary leadership” from the Albert and Mary Lasker Foundation on May 9.

David, through his generosity, with both his time and his money, greatly expanded knowledge about the human brain, neuroscience, and the connection between body and brain which is helping people lead longer, healthier lives.

He led us through the “Decade of the Brain” and used his extraordinary marketing and public relations skills to foster awareness in Congress and our people of the importance of medical research and brain research in particular.

From his humble beginnings in the Bronx, my friend served as an infantry captain in World War II and then attended the Wharton School at the University of Pennsylvania while working full time in the mail room of an advertising agency.

David's talents did not stay hidden for long; by the time he was 25, he had become the youngest vice president of an advertising agency on Madison Avenue.

He went on from there to form his own agency in New York and then began his climb through the corporate world, first running the Good Humor Ice Cream Co., and rising to chief operating officer of Norton Simon's various corporate holdings.

It was during his stewardship of Norton Simon, Inc., that I first met David. My friend Norton Simon retired as president and CEO of Norton Simon, Inc., in 1969 and selected David Mahoney to be the new leader of his company.

He chose David because “David was inspirational, tough, visionary, and dangerous.” David expanded the company and helped Norton Simon build the world famous Norton Simon art collection, the greatest personal art collection west of the Mississippi.

David wrote a book about his own life in business called *Confessions of a Street Smart Manager*. David was a wonderful combination of street smarts garnered from growing up in the Bronx, an education from the Wharton School, and the Irish charm that could convince people to share a dream and work to realize its value.

Just 2 years ago David authored another book, along with Dr. Richard Restak, “*The Longevity Strategy—How To Live To 100 Using the Brain-Body Connection*.”

David once said that “God gave you intelligence so you could build your intuition about what lies ahead.”

David Mahoney's second career and perhaps most lasting legacy was with the Charles A. Dana Foundation where he served as its chairman since 1977.

After leaving Norton Simon, he focused the attention of the Dana Foundation on neuroscience research and helped the world's top neuroscientists and researchers explain the importance of their research to the general public and to funding agencies in the executive branch and the Congress.

In 1992, he and Nobel Laureate Dr. James Watson launched the “Decade of the Brain” with 10 specific objectives they believed might be achievable by the end of the decade. That effort focused attention better than ever before on understanding the basis for diseases of the brain like Parkinson's and Alzheimer's and generated an unprecedented level of support for neuroscience research.

David has become widely and justifiably credited as our foremost lay advocate for neuroscience. While David had recently expressed some frustration to me that those 10 ambitious goals had not yet been fully achieved, through his efforts remarkable progress has been made in understanding the human brain and the diseases that afflict it. I know those goals will ultimately be met, and David Mahoney will be forever remembered as the driving force behind this effort.

My friend David Mahoney and his wife Hillie have been close friends of ours for many years. David and I celebrated our 75th birthdays, which fell in the same year, and shared many memorable times. Catherine and I will miss his wit and his wisdom and his leadership, but I will continue to enjoy personal memories of our friendship and

to be grateful for his legacy of exploration into the workings of the human brain.

Mr. President, the May 2, 2000, New York Times contained an excellent obituary of David Mahoney, and I ask unanimous consent that it be printed in the RECORD.

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

[From the New York Times, May 2, 2000]

DAVID MAHONEY, A BUSINESS EXECUTIVE AND NEUROSCIENCE ADVOCATE, DIES AT 76

(By Eric Nagourney)

David Mahoney, a business leader who left behind the world of Good Humor, Canada Dry and Avis and threw himself behind a decidedly less conventional marketing campaign, promoting research into the brain, died yesterday at his home in Palm Beach, Fla. He was 76.

The cause was heart disease, friends said.

Mr. Mahoney, who believed that the study of the brain and its diseases had been short-changed for far too long, was sometimes described as the foremost lay advocate of neuroscience. As chief executive of the Charles A. Dana Foundation, a medical philanthropic organization based in Manhattan, he prodded brain researchers to join forces, shed their traditional caution and reclusivity and engage the public imagination.

To achieve his goals, he brought to bear the power of philanthropy, personal persuasion and the connections he had made at the top of the corporate world.

Using his skills as a marketing executive, he worked closely with some of the world's top neuroscientists to teach them how to sell government officials holding the purse strings, as well as the average voter, on the value of their research. He pressed them to make specific public commitments to find treatments for diseases like Alzheimer's, Parkinson's and depression, rather than conduct just "pure" research.

"People don't buy science solely," Mr. Mahoney said this year. "They buy the results of, and the hope of, science."

In 1992, aided by Dr. James D. Watson, who won the Nobel Prize as a co-discoverer of the structure of DNA, Mr. Mahoney founded the Dana Alliance for Brain Initiatives, a foundation organization of about 190 neuroscientists, including Dr. Watson and six other Nobel laureates, that works to educate the public about their field.

The same year, after taking over the 50-year-old Dana Foundation as chief executive, Mr. Mahoney began shifting it away from its traditional mission of supporting broader health and educational programs, and focused its grants almost exclusively on neuroscience. Since then, the foundation has given some \$34 million to scientists working on brain research at more than 45 institutions.

Mr. Mahoney also dipped into his own fortune, giving millions of dollars to endow programs in neuroscience at Harvard and the University of Pennsylvania. Later this month, the Albert and Mary Lassker Foundation, which traditionally honors the most accomplished researchers, was to give him a newly created award for philanthropy.

"He put his money where his mouth was," said Dr. Kay Redfield Jamison, a professor of psychiatry at Johns Hopkins University.

Mr. Mahoney's journey from businessman to devotee of one of the most esoteric fields of health was as unusual as it was unexpected.

David Joseph Mahoney Jr. was born in the Bronx on May 17, 1923, the son of David J. Mahoney, a construction worker, and the former Loretta Cahill.

After serving as an infantry captain in the Pacific during World War II, he enrolled at the University of Pennsylvania's Wharton School. He studied at night, and during the day he worked 90 miles away in the mail room of a Manhattan advertising agency, Ruthrauff & Ryan. By the time he was 25, he had become a vice president of the agency—by some accounts, the youngest vice president on Madison Avenue at the time.

Then in 1951, in a move in keeping with the restlessness that characterized his business career, he left Ruthrauff & Ryan to form his own agency. Four years later, when his business was worth \$2 million, he moved on again, selling it to run Good Humor, the ice-cream company that his small agency had managed to snare as a client.

Five years later, when Good Humor was sold, Mr. Mahoney became executive vice president of Colgate-Palmolive, then president of Canada Dry, and then, in 1969, president and chief operating officer of Norton Simon, formed from Canada Dry, Hunt Food and McCall's. Under Mr. Mahoney, Norton Simon grew into a \$3 billion conglomerate that included Avis Rent A Car, Halston, Max Factor and the United Can Company.

Despite his charm, associates said, he had a short temper and an impatient manner that often sent subordinates packing. "I burn people out," he once said in an interview, "I'm intense, and I think that intensity is sometimes taken for anger."

The public knew him as one of the first chief executives to go in front of the camera to promote his product, in this case, in the early 1980's for Avis rental cars, which Norton Simon had acquired under his tenure.

By all accounts, including his own, Mr. Mahoney was living on top of the world. He was one of the nation's top paid executives, receiving \$1.85 million in compensation in 1982—a fact that did not always endear him to some Norton Simon shareholders, who filed lawsuits charging excessive compensation, given that his company's performance did not always keep pace with his raises.

Tall and trim, he moved among society's elite and was friends with Henry A. Kissinger, Vernon E. Jordan, Jr. and Barbara Walters. He was reported to have advised Presidents Richard M. Nixon, Jimmy Carter and Ronald Reagan, and to have met with Mr. Carter at Camp David.

But his fortunes changed late in 1983. True to form, the restless Mr. Mahoney was seeking change, putting into motion a plan to take Norton Simon private. But this time, he stumbled; a rival suitor, the Esmark Corporation, bettered his offer and walked away with his company.

Mr. Mahoney was left a lot richer—as much as \$40 million or so, by some accounts—but, for the first time in his life, he was out of a job and at loose ends. He described the period as a low point.

"You stop being on the 'A' list," he said some years later, "Your calls don't get returned. It's not just less fawning; people could care less about you in some cases. The king is dead. Long live the king."

It took some years for Mr. Mahoney to regain his focus. Gradually, he turned his attention to public health, in which he had already shown some interest. In the 1970's, he had been chairman of the board of Phoenix House, the residential drug-treatment program. By 1977, while still at Norton, he became chairman of the Dana Foundation, a largely advisory position.

Mr. Mahoney increasingly devoted his time to the foundation. In 1982, he also became its chief executive, and soon began shifting the organization's focus to the brain. In part, the reason came from his own experience. In an acceptance speech that he has prepared for the Lasker Award, he wrote of having seen first-hand the effects of stress and the mental health needs of people in the business world.

But associates recalled, and Mr. Mahoney seemed to say as much in his speech, that he appeared to have arrived at the brain much the way a marketing executive would think up a new product. "Some of the great minds in the world told me that this generation's greater action would be in brain science—if only the public would invest the needed resources," he wrote.

In 1992, Mr. Mahoney and Dr. Watson gathered a group of neuroscientists at the Cold Spring Harbor Laboratory on Long Island. There, encouraged by Mr. Mahoney, the scientists agreed on 10 research objectives that might be reached by the end of the decade, among them finding the genetic basis for manic-depression and identifying chemicals that can block the action of cocaine and other addictive substances.

"We've gotten somewhere on about four of them—but what's life," Dr. Watson said recently.

In recent years, Mr. Mahoney became convinced that a true understanding of the brain-body connection might also lead to cures for diseases in other parts of the body, like cancer and heart disease.

He believed that it would soon be commonplace for people to live to 100. For the quality of life to be high at that age, he believed, people would have to learn to take better care of their brains.

In 1998, along with Dr. Richard Restak, a neuropsychiatrist, Mr. Mahoney wrote "The Longevity Strategy: How to Live to 100: Using the Brain-Body Connection" (John Wiley & Sons).

Mr. Mahoney's first wife, Barbara Ann Moore, died in 1975. He is survived by his wife, the former Hildegard Merrill, with whom he also had a home in Lausanne, Switzerland; a son, David, of Royal Palm Beach, Fla.; two stepsons, Arthur Merrill of Muttontown, N.Y., and Robert Merrill of Locust Valley, N.Y., and a brother, Robert, of Bridgehampton, N.Y.

Associates said Mr. Mahoney's temperament in his second career was not all that different from what it had been in his first. It was not uncommon, said Edward Rover, vice chairman of the Dana Foundation's board of trustees, for his phone to ring late at night, and for Mr. Mahoney to sail into a pointed critique of their latest endeavors.

One researcher spoke of his "kind of charge-up-San-Juan-Hill style." Dr. Jamison, of Johns Hopkins, called him "impatient in the best possible sense of the word."

As in his first career, Mr. Mahoney never lost the good salesman's unwavering belief in his product, "If you can't sell the brain," he told friends, "then you've got a real problem."

Mr. DODD. If my colleague will yield, I thank our colleague from Alaska for his comments about David Mahoney. I didn't know him as well as my good friend from Alaska but had the opportunity to be with him on numerous occasions. All the things the Senator from Alaska said about David Mahoney are true, and even more so. It is a great loss to the country.

In fact, I point out our good friend from Alaska has lost a couple of good friends in the last few months.

A man of significant contributions, a man who appreciated the arts, had a great love of this country and history—David Mahoney was all of those.

Suffice it to say, I want to be associated with the comments of the distinguished Senator from Alaska on his comments about David Mahoney.

MARKING THE ARRIVAL OF TAX FREEDOM DAY

Mr. GRAMS. Mr. President, today is Tax Freedom Day, the day on which working Americans stop working just to pay their State, Federal, and local taxes and actually begin keeping their earnings for themselves.

This is an important day for American taxpayers, but it is certainly not a happy occasion because every year—since 1913—Tax Freedom Day has arrived later and later. This means that Americans are working more hours and more days every year just to pay their tax bill. This year, Americans had to work 124 days for their local, State and Federal governments before they could finally start working for themselves and their families on May 3.

What is even more troubling is that in 13 States—including my home State of Minnesota—Tax Freedom Day will arrive 2 or more days later than the rest of the Nation. That means Minnesota taxpayers have to wait longer before they can start working for themselves, not for the Government.

Despite the fact that Americans work so long for the Government, we have recently heard a lot of talk on the Senate floor and in the media that the Federal tax bite is the smallest in 40 years and that the era of big government and high taxes is over. If that is true, why hasn't Tax Freedom Day arrived earlier than last year?

The stark truth is that the Federal Government's tax collecting—and spending—are still too high.

The facts speak for themselves. Although the total Federal tax burden is slightly lower thanks to our tax-relief initiatives, particularly the bill I authored to provide a \$500 per-child tax credit, the combined burden of Federal personal income and payroll taxes is well above the figures of both World War II and 1980 prior to the Reagan tax cut. Federal taxes consume 20.4 percent of GDP, compared to 17.5 percent of GDP when President Clinton took office. Since 1993, federal taxes have increased by 54%, which for the average taxpayer translates into a \$2,000 tax hike.

The combined personal income and payroll tax soared to 16.3% of GDP in 1999, up from 14.2% in 1992. Measured as a share of GDP, the personal income tax rose from 8% in 1981 to 9.6% in 1999. The payroll tax now takes 6.8% of GDP, up from 4.5% in 1970.

On average, each American is paying \$10,298 this year in Federal, State, and local taxes. A typical family now pays more of its income in total taxes than it spends on food, clothing, transportation, and housing combined. More and more middle-income families are being pushed into higher tax brackets each year.

Even for most low- and middle-income families, federal payroll taxes take a huge bite of their income, and it keeps growing. For example, in 1965, a family earning wages of \$10,000 paid \$348 in payroll taxes. Today, that family would pay \$1,530 in payroll taxes—an increase of 340 percent.

According to the Tax Foundation, a nonpartisan group that tracks the government tax bite at all levels, the total tax burden has grown significantly since 1992. While State and local taxes have grown somewhat, Federal taxes account for the largest share of the increase.

Federal, State and local taxes claim 39.0 percent of a median two-income family's total income and 37.6 percent for a median one-income family, according to a Tax Foundation study.

During the Clinton administration, Tax Freedom Day has leap frogged almost 2 weeks from April 20 in 1992 to May 3 this year. The Clinton Presidency means working Americans have to spend an extra 13 days working for Government. Not since the era of the Vietnam War and President Johnson's "Great Society" programs has Tax Freedom Day been pushed back so far in such a short period of time—and this is from an administration that claims it has put an end to "big government."

The Government is getting bigger, not smaller. Some people claim that big Government is over because Government spending as a percentage of GDP is shrinking. The real question is how do we measure the size of the Government? Is it the number of employees, the number of dollars spent, the tax burden, the hidden costs of regulations, or all of the above? I believe it should be all of the above. The growth of the economy does not have to be linked to the growth of Government. In fact, I have always said that we can streamline the Government and still provide all the Government services we need.

A more meaningful way to measure Government spending is to look at the number of dollars spent. Since President Clinton took office in 1993, Government spending has increased from \$1.40 trillion to \$1.83 trillion in 2000, a 30-percent rise. During the same period, Government revenue increased from \$1.15 trillion to \$2.08 trillion, a 75-percent increase.

The growth for domestic nondefense spending was 6.3 percent between 1990 and 1995. In the last 2 years alone, non-defense spending grew by 5.3 and 6.8 percent. President Clinton has pro-

posed a 14-percent increase in his last budget. If this is not big Government, what is?

If President Clinton's spending frenzy continues, it will wipe out the entire \$1.9 trillion non-Social Security surplus in less than 3 years, leaving none of these tax overpayments to return to taxpayers in the form of debt reduction, tax relief and Social Security reform. But our colleagues on the other side of the aisle do not say this increased spending is risky. They instead claim that our tax relief efforts to let the people keep a little more of their own money is risky.

People today work hard, and then are penalized for their work. With punitive taxes, Washington makes the American dream of working hard for a better life more difficult, and for some, impossible. How can anyone call the elimination of the marriage tax penalty for 21 million American families risky?

It is clear that the American people are still overtaxed despite the progress we have made to reduce taxes. Congress must provide meaningful tax relief to help alleviate the tax burden on working Americans.

But the only way we can effectively push back Tax Freedom Day is to terminate the tax code and replace it with one that promotes tax freedom and economic opportunity. We must repeal the 16th amendment and abolish the IRS. We must create a new tax system that's fairer, simpler, and friendlier to taxpayers.

Tax Freedom Day—it should be more than just another reminder of the high cost of Government. We owe it to the American taxpayers to work together to fix the system. Only when we begin to shorten the number of days that Americans work for Government, and allow them to own the fruits of their labor, can we truly celebrate Tax Freedom Day.

CONGRESSIONAL GOLD MEDAL FOR PRESIDENT AND MRS. REAGAN

Mr. COVERDELL. Mr. President, as you may know, on April 25, 2000, many of my colleagues and I introduced S. 2459, legislation that would award President and Mrs. Ronald Reagan with the Congressional Gold Medal.

The bill has been received warmly in my home State as well. The Press-Sentinel of Jesup, GA, recently ran an editorial supporting my bill. I ask unanimous consent that this article be printed in the RECORD.

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

[From the Jesup, GA, Press-Sentinel, Apr. 26, 2000]

A FITTING TRIBUTE TO REAGAN

If Sen. Paul Coverdell has his way, former President Ronald Reagan and his wife, Nancy, will become the 118th recipient of the Congressional Gold Medal.