Mr. DURBIN. Mr. President, it has been more than a year since the Columbine tragedy, but still this Republican Congress refuses to act on sensible gun legislation.

Since Columbine, thousands of Americans have been killed by gunfire. Until we act, Democrats in the Senate will read some of the names of those who lost their lives to gun violence in the past year, and we will continue to do so every day that the Senate is session.

In the name of those who died, we will continue this fight. Following are the names of some of the people who were killed by gunfire one year ago today, on June 14, 1999:

**VICTIMS OF GUN VIOLENCE**

- Unidentified male, 53, Charlotte, NC.
- Lakecia Wesley, 20, Washington, DC.
- Jamie Jones, 21, Miami-Dade County, FL.
- Jonathan Hayes, 28, New Orleans, LA.
- Eric T. Smith, 24, Chicago, IL.
- Frank Ivery Odom, 23, Washington, DC.
- Antonio Rodriguez, 20, Kansas City, MO.
- DeAnna Turner, 22, Detroit, MI.
- Jamie Jones, 21, Miami-Dade County, FL.
- Antonio Rodriguez, 20, Kansas City, MO.
- Carlos Santiago, 23, Chicago, IL.
- Antonio Rodriguez, 20, Kansas City, MO.
- Jamie Jones, 21, Miami-Dade County, FL.
- Anthony Rodriguez, 20, Kansas City, MO.
- Frank Ivery Odom, 23, Washington, DC.
- Jamilah Jones, 21, Miami-Dade County, FL.
- Antonio Rodriguez, 20, Kansas City, MO.
- Frank Ivery Odom, 23, Washington, DC.
- Anthony Rodriguez, 20, Kansas City, MO.
- Frank Ivery Odom, 23, Washington, DC.
- Anthony Rodriguez, 20, Kansas City, MO.
- Frank Ivery Odom, 23, Washington, DC.
- Anthony Rodriguez, 20, Kansas City, MO.
commends the nonprofit housing organization, Habitat for Humanity, and supports their commitment to partner with the United States Senate to strengthen neighborhoods and communities by building simple and affordable homes with low-income buyers. I thank Senator Brownback for offering this resolution and endorse its passage.

ESTATE TAX RELIEF

Mrs. MURRAY. Mr. President, I rise today to express my support for S. 1128, the Estate Tax Elimination Act.

Mr. President, I came to understand the impact of the federal estate tax during my first campaign for election to the U.S. Senate. As I met with hundreds of small businessmen and women, timber lot owners, and farmers and ranchers, I consistently heard the federal estate tax was a major road-block to the long-term success of their family operations.

But when I came to the Senate in 1993, it appeared it would be a long time before Congress could take action on the estate tax, or any other tax issue for that matter. We faced deficits as far as the eye could see. We had to make hard choices about spending cuts and tax relief for the neediest families. I'm pleased that my colleagues and I on the Democratic side made those tough choices in 1993 and in subsequent years. Combined with a strong economy, those tough choices gave us the opportunity to be in the position we are in today.

The effort to roll back the federal estate tax, and provide relief for farms and small businesses, started slowly. In 1995, I joined those efforts by introducing, with Senator Bob Dole, the American Family Business Preservation Act. Senator Bob Dole was the prime Republican co-sponsor of this measure. With respect to the estate tax, the Murray-Dole bill would have reduced the maximum estate tax rate from 55 percent to 15 percent if the heirs continued to own and operate a business for ten years after the death of the primary owner. Given the limited resources we had, I believed this modest bill was a good step forward.

In 1997, Congress passed the Taxpayer Relief Act, a bipartisan effort to reduce taxes for working Americans. The bill provided for an increase in the estate tax exemption over ten years, and created an additional exemption for small business and farm assets. I supported this bipartisan initiative to provide estate tax relief to my constituents. As it is phased in, this law will help to ensure the very small percentage of estates subject to the estate tax bill grow even smaller.

But we should all recognize the environment has changed. As projected surpluses have grown, the debate about the estate tax has turned from increasing the exemption to outright repeal. Estate tax opponents have made their case for elimination, and it’s compelling. But I have no longer believed whether the estate tax will or should be repealed, but how and when it will be repealed. I believe one of the appropriate roles for Democrats in this debate—the same Democrats who helped balance the budget—is to stress that what we promote as progressive an end to the estate tax as possible.

At this moment in time, I believe S. 1128 is the most progressive estate tax repeal vehicle that is under consideration. Instead of taxing an estate when it is transferred to the next generation, it would require heirs to pay a capital gains tax on appreciated value when the asset is sold. This provides an effective mechanism for transferring family assets, while still maintaining a reasonable progressive tax structure.

I understand there is some debate about whether S. 1128 or similar proposals will increase the tax code’s complexity. Now that the House has overwhelmingly passed estate tax repeal, we have an ideal opportunity to engage in a serious, thoughtful debate about the current effects of the estate tax and the possible implications of various repeal proposals. I believe by the end of this year, Congress, the Administration, and the American public will have a better understanding of the complex choices we face.

I would like to make it clear that I do not believe estate tax repeal should be the only tax priority of this or future Congresses. There are many inequities, complexities, and inefficiencies in the tax code, many of which affect low- and middle-income working families who need tax relief the most.

In the split between those who need it the most, I have cosponsored legislation to address the alternative minimum tax and the marriage penalty. In addition, I have cosponsored tax legislation to expand health insurance, improve the infrastructure of our nation’s public schools, encourage alternative energy sources, enhance the safety net for farmers and ranchers, and increase the availability of child care and long-term care. Last year, I sponsored legislation to protect forest and agricultural land, which passed the Senate in July.

Estate tax relief should certainly be an important component in any agenda to provide relief and economic opportunities to working families and family-owned businesses. Therefore, I support estate tax repeal in the context of a modest, targeted tax cut benefitting working families.

Before the end of the year, Congress and the Administration will likely reach agreement on a reconciliation package. Further reform—if not repeal—of the estate tax should be a part of that package. While repeal may not be possible this year, I look forward to strongly supporting increased exemptions for small business and farm assets. At this very time, one hopes that guarantees a brighter and less complicated future for those families that need estate tax reform the most.

I urge my colleagues to cosponsor S. 1128, and to work toward meaningful action on the estate tax issue before Congress adjourns this fall.

225TH ANNIVERSARY OF THE UNITED STATES ARMY

Mr. GRAMS. Mr. President, Valley Forge, Gettysburg, Normandy, Pusan, Panama, and Kuwait are well-known names in our nation’s history. I proudly rise to honor an American institution that has proven its unparalleled greatness time and again in battles such as these. I ask my colleagues to join me in recognizing today as the 225th anniversary of the U.S. Army.

When the Second Continental Congress established the U.S. Army on June 14, 1775, it set forth an organization that has repeatedly faced adversity straight in the eye and never backed down. From fulfilling the promises of the Declaration of Independence to countering Saddam Hussein’s aggression in Kuwait, the Army’s dedication to our nation’s bedrock values and its protection of our cherished freedoms has been exemplary. For more than two centuries, Army personnel have rallied to both defend our American shores and ensure the rights of citizens around the world.

The role of a soldier has changed drastically over the Army’s rich, 225-year history. Technological and political changes have altered the battlefield landscape, but the core principles the Army consistently upholds have not changed. These principles were captured by General Douglas MacArthur in his 1962 address at West Point:

Duty, honor, country: Those three hallowed words reverently dictate what you ought to be, what you can be, what you will be. They are your rallying point to build courage when courage seems to fail, to regain faith when there seems to be little cause for faith, to create hope when hope becomes forlorn.

While many of the Army’s accomplishments have been in battle, others have come during pivotal moments of peace. Since its inception, the Army has been instrumental in humanitarian assistance and disaster relief efforts that have helped countless citizens in their greatest time of need. By helping tornado victims throughout the American Midwest or assisting in the flood-ravaged areas of Mozambique, Army personnel serve honorably.

The Army has a long history of turning ordinary men and women into distinguished soldiers. Currently, there are about 480,000 soldiers on active