

people and a political inevitability. No tax collector will be welcome on the Internet after 2006."

Let me be clear: this is not about whether purchases made over the Internet are subject to sales tax. They already are. The question is whether Internet sellers should have the same responsibility to collect the sales tax as their Main Street competitors.

If we answer this question with a "no," funding for education, law enforcement and emergency services will suffer. Why? Because States have the fundamental responsibility of financing public education in our country. Patrolling our streets, safeguarding the health and safety of our citizens—these tasks could not be accomplished without our State and local governments.

For most States, sales tax revenue is the primary means by which States fulfill these responsibilities. Because many States rely on sales taxes for their general revenue, the equation is simple—no collection of sales tax on the Internet means less money for new schools, police officers, and rapid response equipment. Six States—Florida, Nevada, South Dakota, Tennessee, Texas and Washington rely on sales taxes for more than half of their total tax revenue.

According to the General Accounting Office, by 2003 losses to State and local government revenues from uncollected sales taxes on Internet sales could climb as high as \$12.5 billion. Florida's share of that lost revenue could be as much as \$1 billion. When asked why he robbed banks, Willie Sutton replied, "that's where the money is." Today, the money is increasingly on the Internet.

There is another reason to fix this issue: fairness. No one would seriously consider a proposal that barred State and local governments from collecting sales and use taxes from retailers who operate in green buildings. That would be unfair to those businesses that aren't located in green buildings. Yet that is fundamentally what proponents of the status quo argue for Internet retailers.

Our position should be clear: no more delays. No more moratoriums until Congress agrees to a process whereby States are directed to simplify their sales tax systems in exchange for the authority they need to require remote sellers to collect their sales taxes.

The legislation introduced last Friday takes the first positive step in this direction. That bill extends the current moratorium on Internet access taxes and multiple or discriminatory taxes on the Internet, a prohibition that virtually all agree should be imposed.

More importantly, however, it establishes a process whereby States can cooperatively unify and simplify their sales and use tax systems. Sales tax laws must be made significantly more

uniform across the states and the administration of the tax must be substantially overhauled and simplified. The goal of this legislation is to develop a simple, uniform and fair system of sales tax collection. It will reduce the burden on remote sellers while protecting State and local sovereignty.

Once States have adopted this simplified system, they would then have the authority to require remote sellers to collect and remit sales and use taxes to the State.

Previous attempts to require remote sellers to collect sales and use taxes have been criticized on the grounds that it was unreasonable to require businesses to keep track of the nearly 7,500 separate jurisdictions levying sales and use taxes. This bill addresses that criticism by requiring the states to dramatically simplify their sales and use tax systems by establishing uniform definitions and fewer rates.

The streamlined sales and use tax system envisioned by this legislation follows the guidance offered by the Advisory Commission on Electronic Commerce. The attributes of this streamlined system include: a centralized, one-stop, multi-state registration system for sellers; uniform definitions for goods or services that would be included in the tax base; uniform and simple rules for attributing transactions to particular taxing jurisdictions; uniform rules for the designation of and identification of purchasers exempt from tax; uniform certification procedures for software that sellers may rely on to determine State and local taxes; uniform returns and remittance forms; consistent electronic filing and remittance methods; State administration of State and local sales taxes; uniform audit procedures; reasonable compensation for tax collection by remote sellers; exemption for remote sellers with less than \$5 million in annual sales for the previous year; appropriate protections for consumer privacy; and such other features that a member states deem warranted to promote simplicity.

Critics of this legislation argue that it is anti-technology, and that the Internet must be protected from this threat. That is not true. The sponsors of this bill yield to no one in their support and enthusiasm for a vibrant information technology industry. But that support does not necessitate special breaks for companies doing business over the Internet.

This legislation is more appropriately characterized with one word: fairness. It promotes fair treatment for all retailers. In addition it protects States' abilities to collect the resources necessary to make the education investments that will pave the way for the next technological breakthrough—the next Internet. I hope my colleagues will join the sponsors of this bill and support this approach.

ADDITIONAL STATEMENTS

TRIBUTE TO JOAN FINNEY

• Mr. BROWNBACK. Mr. President, I rise to pay tribute to the first woman ever elected governor of the great State of Kansas, and my good friend, Joan Finney.

Unfortunately, Governor Finney is currently in a serious battle with liver cancer.

Governor Finney served 16 years as State treasurer before becoming the first woman elected to the State's highest office, where she served as governor from 1991 through 1994. She did not seek a second term.

A resolution adopted by the State Democratic party describes her as someone who "gave tirelessly and selflessly to the people of Kansas, dedicating her energy, optimism, openness and faith to serving the people of Kansas."

I had the honor and privilege to serve with Governor Finney when I was Secretary of Agriculture for the State of Kansas.

It was a true honor to serve with someone who believed so much in public service. Particularly in a country that is marked by a growing skepticism about public service in general, and some of our public servants in particular, Governor Finney was a breath of fresh air in our capitol.

She embodied bipartisanship in so many ways; often working in a bipartisan way to advance the causes for which she so deeply believed. Her service to the State of Kansas will not soon be forgotten.

The Democrats at their annual meeting in Topeka this year adopted a resolution describing Governor Finney as "truly one of Kansas' most adored native daughters", and she is.

I extend my best wishes to Governor Finney as she faces this difficult period in her life. She and her husband, Spencer, need our prayers, they already have mine.●

DR. ROBERT GODDARD

• Mr. SARBANES. Mr. President, today I would like to recognize the contributions of a man who helped pave the way for the American space flight program. Seventy-five years ago, on a cool morning in Auburn, MA, Dr. Goddard and his small group of students and assistants huddled around a nine-pound, awkward looking structure and began the first of many, now familiar countdowns. Seconds later the small vehicle rose forty-one feet into the air and fell to the ground amid the cheers of those below. The age of modern rocketry was begun. Today, Doctor Goddard is recognized around the world as the father of modern rocket propulsion.

Goddard's dreams began, like thousands of other young children, with

stories from his childhood. He was born in 1882, in Worcester, MA, as the only child of a bookkeeper. In 1899, at age 17, young Robert dozed off in a cherry tree after having read H.G. Wells' *War of the Worlds*. He dreamt he had ascended to Mars in a machine driven by centrifugal force. When he awoke he devoted his life to making his dream of spaceflight a reality.

His aspiration of devising a system for propelling men away from the Earth led him to pursue an education in physics. In 1908, he earned his Bachelor's of Science degree from Worcester Polytechnic Institute. He went on to receive his Master's in Physics from Clark University in 1910 and his doctorate in 1911. His early efforts in rocket propulsion mathematically explored various ideas including solar power, electric ion propulsion, and explosive firing from a large cannon as narrated in Jules Verne's classic 1865 novel *From the Earth to the Moon*. His work eventually rejected all of these ideas as for lack of efficiency or power.

In 1914, Doctor Goddard patented a system for using liquid propellant to lift rockets into the cosmos. That same year he also received a patent for a multiple stage system. Goddard devoted his life to the ideas and concepts of rocket propulsion that he first demonstrated in 1926. Forty-three years later these two patents were put into practice to propel Neil Armstrong and his fellow astronauts to their historic moon landing in 1969.

From 1920 to 1929 his work was sponsored primarily by the Smithsonian Institution. During this period, Goddard wrote four unsolicited reports in which he revealed his visions of space exploration. He foretold of manned vehicles exploring the moon and the planets, solar power, ion propulsion, and even journeys to other star systems. Goddard requested that these reports be kept confidential because these lofty concepts were completely unacceptable to the scientific community of the 1920s. In 1932, in a letter to H.G. Wells, Goddard wrote, "[A]iming at the stars, both literally and figuratively, is a problem to occupy generations, so that no matter how much progress one makes, there is always the thrill of just beginning. . . ." His visionary ideas were the spark that ignited the passions of hundreds of young men and women to transform his idealistic dreams into reality.

But he wasn't just a dreamer. His practical solutions led to 214 total patents. In the early 1920s, Goddard began a series of rocket tests of which the 1926 launch was the hallmark. One of the key theories proven by Goddard's experimentation was that a rocket will function in the vacuum of space. Before Goddard's meticulous tests, it was widely believed in the scientific community that rockets moved by pushing against the air. Goddard proved that

rockets functioned on the reaction principle and that they would perform in a vacuum. On this foundation, the path was laid for scientists and engineers to build on Doctor Goddard's work and lead the United States to the forefront of the space race.

At his namesake, the Goddard Space Flight Center, in Greenbelt, MD, the tremendous NASA scientists and engineers recently celebrated forty years of continuing Dr. Goddard's legacy of discovery and exploration. So, on this day, we should remember the efforts of this courageous visionary and his successors as the finest example of American perseverance and ingenuity. Without Robert Goddard's enterprise, our race to the stars would have faltered. His historic launch is truly one of the great mileposts on the road to the modern space age.●

ELIAS "SKIP" ASHOOH

● Mr. SMITH of New Hampshire. Mr. President, I rise today to pay tribute to Skip Ashooh, a dynamic and inspiring entrepreneur and the 47th recipient of the prestigious Citizen of the Year Award from the Greater Manchester Chamber of Commerce.

Skip, a native of the Queen City was honored with this award where he was applauded by more than 650 enthusiastic business and community leaders who gathered together to honor this outstanding citizen. Skip was surprised to see his exuberant mother and six siblings who reunited to share in this joyous occasion.

Upon completion of his bachelors degree from Saint Anselm College in 1973, Skip pursued a career as a junior high social studies teacher in Manchester where he shared his love of American history with his students.

After many years of teaching, Skip launched a new career as a licensed stock broker. Today, Skip heads his own successful financial services firm in downtown Manchester.

Through community service, Skip has demonstrated his tireless dedication and commitment as an active member of numerous civic and community boards. His most significant contribution to Manchester has been as an ardent supporter and advocate of the Manchester Civic Center. Skip should take great pride in the economic revival of downtown Manchester. I look forward to the opening face-off of the Monarchs when the Manchester Civic Center comes to life in November of this year.

As Winston Churchill once said, "We make a living by what we get. We make a life by what we give."

Skip cares deeply about Manchester and the State of New Hampshire and is an articulate and enthusiastic advocate for maintaining our place as a leader in technology and in quality of life. For his deep commitment to our

state and for the positive results he has achieved in support of community and economic prosperity, it is my pleasure to honor him today and represent him in the United States Senate.●

IN MEMORY OF GRANT BUNTROCK

● Mr. JOHNSON. Mr. President, I rise today to honor the achievements of a true friend of American agriculture, Grant B. Buntrock, a native of my home State of South Dakota. Grant died at his home on Friday, March 9, 2001.

Grant made his mark on American agriculture all throughout his 38 years of service. He was honored to be selected by President Clinton as the administrator of the Department of Agriculture's Agricultural Stabilization and Conservation Service, ASCS. Through reorganization, he later became the first administrator of the Farm Service Agency, where he served until his retirement in 1997.

His training to be the agency's administrator came through his many ASCS positions. From 1977 through 1980, he served as Assistant Deputy Administrator, State and County Operations, DASCOS. In 1981, he became the director of the Cotton, Grain and Rice Price Support Division, where he administered all support programs. His other assignments included Director, Price Support and Loan Division and DASCOS staff assistant, as well as assignments to the Programs Operations Division and the Bin Storage Division.

But perhaps the most important position of all was his tenure as a program specialist in the Brown County ASCS office and his position as county office manager in the Day County ASCS office. He was on the front line, dealing directly with South Dakota's farmers and ranchers. His friends are confident that is what guided him in making his daily decisions on how our farm programs should function. While working day-to-day in the Department of Agriculture, he never forgot for whom he worked. The American farmer.

In the spring of 1995, Secretary Glickman came to South Dakota to see first hand the devastation our State experienced with severe flooding, the likes of which our State has never seen. The Secretary gave Grant the marching orders and he fulfilled those orders. Streamline disaster assistance, and get the help to those in need. Again, the American farmer.

He is going back to his roots, in Columbia, South Dakota. He was born and raised on a wheat and cattle farm in Columbia, where he graduated from high school and later attended South Dakota State University in Brookings. He served his country in the U.S. Navy from 1955 to 1957.

I offer my condolences to his wife, Donna, his mother, Marietta, and his children, LeAnn, Janelle, Gregory, his