We can debate "value for money," the wisdom of particular government policies, programs and expenditures. We can argue as to whether we're spending too much here, not enough there. But that debate is distorted if we enter it with the view that any government expenditure—which means my tax dollar—is inherently burdensome.

I feel as I do because I remember what Justice Holmes wrote in 1904: "Taxes are what we pay for a civilized society" and what Franklin Delano Roosevelt said in 1936, "Taxes, after all, are the dues that we pay for the privileges of membership in an organized society."

Now, at century's end, our economists tell us taxes are a burden, and our pension funds tell us taxes are a pain. Is it any wonder that our leaders vie to reduce the burden and the pain, even if in so doing our society becomes somewhat less organized and less civilized?•

GEORGIA O'KEEFFE COMMEMORATIVE STAMP

• Mr. BINGAMAN. Mr. President, today, on the historic plaza in Santa Fe, New Mexico, the United States Postal Service will unveil the Georgia O'Keeffe "Red Poppy" Commemorative Stamp. This stamp is a culmination of the work of many people to bring special recognition to the artist who is considered one of the foremost American artists of the 20th Century.

Although a native of Wisconsin, Miss O'Keeffe has been closely identified with New Mexico for nearly 70 years through her life and work. We are exceptionally proud of the fact that her love of our landscape was so wonderfully realized in her paintings.

Miss O'Keeffe found endless fascination in the bleached bones that dot the New Mexico deserts. The intense colors of common flowers, the vastness of the sky and the shape of the hills all were sources of profound inspiration. Her art expressed her vision. Because of her work, we can have a glimpse of what she saw.

When Georgia O'Keeffe died in Santa Fe on March 6, 1986, her work remained as a lasting testament to her talent and grace. She, like her work, was an American original, and I am very glad that the U.S. Postal Service has chosen to honor her in this way.●

TRIBUTE TO JOHN LIEBENSTEIN, SLAIN RICE COUNTY DEPUTY

• Mr. WELLSTONE. Mr. President, I rise to pay tribute to a very brave man, to Deputy John Liebenstein, 40, a nine year member of the Rice County Sheriff's Department in Minnesota.

Deputy Liebenstein sacrificed his life on May 3, 1996 in the line of duty. He was killed when a suspect, allegedly driving a stolen car, rammed his unmarked squad car on a freeway exit, following a high speed chase by police over forty miles through three counties

It is a tragedy when any policeman falls in the line of duty. However, Deputy Liebenstein's untimely death had an immediate impact on the citizens of his tightly-knit Minnesota community.

John was a fine law enforcement officer who dedicated his life to defending the peace. Therefore, it was fitting when Governor Arne Carlson ordered all state flags to be lowered to half-staff in his honor.

Deputy John Liebenstein was also a loving husband, and a wonderful father. I extend my deepest, most heartfelt sympathy to his devoted wife, Jean and his three children.

He leaves a rich legacy of protecting the lives and property of his fellow citizens, and we will never forget this gallant man.●

HONORING THE LANGLEYS CELE-BRATING THEIR 50TH WEDDING ANNIVERSARY

• Mr. AKAKA. Mr. President, I am delighted today to honor Norton and Joan Langley of Honolulu, Hawaii, who will celebrate their 50th wedding anniversary on May 28, 1996. The commitment to marriage is a solemn one, and the desire to remain united for half a century is laudable.

The Langleys met while teenagers and were married in 1946, after Norton returned from World War II with two Purple Hearts. In 1957, they traded life in San Francisco for Honolulu where they opened the first of their clothing stores, Casual Aire of Hawaii. Their flagship shop, located in the lovely Hilton Hawaiian Village Hotel in Waikiki, was featured in the opening shots of the first television series produced in Hawaii—"Hawaiian Eye."

Two of their three children continue to reside in Honolulu where son, Larry, and daughter, Jodi, operate Casual Aire. Their eldest daughter, Nanci, resides in Virginia, and is a valued member of my staff. I wish this happy family all the best and congratulate them on the strength of their family ties. ●

ON THE EVE OF RUSSIA'S PRESIDENTIAL ELECTIONS

• Mr. PELL. Mr. President, since the Soviet Union broke up in December 1991, Russians have undergone five very painful years of political and economic transition. Life is difficult and uncertain for many average Russians. In Russia's most recent elections, held last December, Communists gained control of the Russian legislature and pro-reform parties were marginalized. Earlier this year, that Parliament voted to abrogate the treaty which disbanded the Soviet Union. While rejecting the Parliament's vote, President Yeltsin is nevertheless pursuing closer ties with its former Soviet neighbors. President Boris Yeltsin has also made several key personnel changes in the last few months, dismissing some of the key reformers. War continues to rage in Chechnya. At the same time, Russia has agreed to adhere to stringent economic requirements to continue to receive funding from International Monetary Fund.

Against this backdrop, on June 16, in less than a month, Russians will go to

the polls to elect a President. Whatever the outcome, this election will have profound implications for the course of reform in Russia, the future of democracy in Central and Eastern Europe and the former Soviet Union, the development of United States-Russian relations, and in fact, global stability.

I fear that we are not giving enough thought and attention to what is taking place in Russia and particularly to how the impending election might affect United States-Russian relations. Accordingly, majority and minority staff members of the Foreign Relations Committee were recently tasked with visiting Russia to get a sense of the issues and the candidates in the lead-up to the elections. They have prepared a report based upon their visit which I would commend to my colleagues.

The report makes no predictions about the outcome of the election. Rather, it presents some of the issues confronting the candidates and the electorate, including economic and key foreign policy issues. I would ask that the report summary be placed in the RECORD at the end of my remarks.

The bottom line is that no one can predict what will happen in Russia in the coming weeks and months. I believe, however, that it is important to be as informed as possible about developments in Russia so as to avoid uninformed or knee-jerk reactions to events there. I believe the committee staff report makes a useful contribution to the discussion.

I am pleased to note that the staff trip was conducted and the report was written on a bipartisan basis. I would like to thank Senator Helms and his staff for the high level of cooperation they have offered on this venture. I know that we share the goal of supporting continued reform in Russia, and as Russia heads into a period of uncertainty, I am hopeful that we can continue to work together to promote that goal.

SUMMARY OF KEY FINDINGS

On June 16, 1996, the Russian Federation will hold Presidential elections. By any estimation, this election—just over a month away—will have profound implications for the course of reform in Russia, the future of democracy in Central and Eastern Europe and the former Soviet Union, the development of United States-Russian relations, and in fact, global stability. No clear favorite candidate has yet emerged.

The Russian presidential election comes in the wake of five very painful years of political and economic transition. Ironically, just as the Russian economy shows evidence of imminent growth, the Russian electorate's hostility to reform and pro-reform candidates is realised.

didates is peaking.

The Russian people appear to fear change more than they dislike President Boris Yeltsin. However, voter discontent runs deep and nostalgia for the better, more stable and predictable times, whether based on reality or not, is the order of the day. Many equate