

has passed the Senate, I wanted to take a few moments to discuss several of the more important votes that took place.

The first of these was the Daschle amendment. This amendment constituted a comprehensive substitute to the Finance Committee plan, but I believe it failed to live up to the spirit of the budget agreement between congressional leadership and the Clinton administration.

The Daschle substitute would have provided only \$68.5 billion in net tax cuts to the American people—not the \$85 billion called for in the budget agreement. An \$85 billion tax cut represented less than 1 percent of the total tax burden over the next 5 years, yet the Daschle substitute would have reduced that relief by almost 20 percent. The Daschle amendment reduced the \$500 per child tax credit to \$350. It excluded millions of tax-paying families with teenage children from receiving any tax relief at all, including as many as 50,000 families in Michigan. And it drastically reduced the capital gains tax relief for seniors and small businessmen. For these reasons, I opposed it.

There were several amendments targeted at the Finance Committee's \$500 per child tax credit. The Kerry amendment would have made the child tax credit refundable against FICA tax payments. To pay for refundability, the amendment would have reduced the income levels at which the credit is phased-out.

Mr. President, I support making the family tax cuts in this legislation broader to include lower-income families, but I oppose taking tax relief away from middle-class families to do so. The Kerry amendment would have eliminated the \$500 credit for millions of middle-class families who pay almost 40 percent of their income in taxes while redirecting that relief towards families with no income tax burden and actually receive money from the Federal Government.

A similar amendment, offered by Senator LANDRIEU, would have permitted families receiving payments under the earned income credit to also receive full \$500 per child tax credits. Senator LANDRIEU would have offset these new payments by reducing the allowable family income from \$110,000 to \$75,000. Once again, this amendment would have taken relief away from tax-paying families. While I support giving tax relief to families of all incomes, it is not right to take tax relief away from families earning as little as \$75,000 to make it possible.

An amendment which I supported was offered by Senator GRAMM to provide the full \$500 per child tax credit to parents of children ages 13 to 17. Under the Finance bill, the full child credit would only go to those parents who deposit it into a qualified tuition savings plan for their children. For those parents who are unable to afford such a plan, or whose children do not go to college, they would only qualify for a

reduced tax credit. I disagree with this approach, and supported the Gramm amendment. The whole purpose of the \$500 per child credit is to let families keep more of what they earn so they can spend that money on their priorities, not the Federal Governments. In Michigan, thousands of families have children who choose not to go to college. I do not believe they should be penalized for making that choice.

Senator JEFFORDS offered an amendment to make the existing dependent care tax deduction refundable. I support making childcare available to more parents, but I am concerned that the Jeffords amendment would create a bias against small, neighborhood child care givers and towards large, accredited facilities. Specifically, the Jeffords amendment would give families a larger tax credit for sending their children to an accredited facility than if they chose a smaller, unaccredited caregiver. I believe this is a poorly thought out provision which create an unjustified intrusion by the Federal Government into the child care decisions of parents. Rather than allow parents to make their own child care decisions free from a biased tax code, this amendment would have placed parents in a position of losing part of their tax credit just because they chose the neighbor they know and trust, rather than the stranger working at the large, accredited child care center. For that reason, I opposed the amendment.

Another amendment I opposed was the Kennedy amendment to raise the cigarette excise tax by an additional 23 cents. Senator KENNEDY's intention was to use the \$12 billion raised by this tax to provide additional funding for children's health insurance.

Mr. President, I support the underlying bill's provision to ensure that deserving children get adequate funding to meet the health insurance challenge. The Finance Committee bill, as amended by the Senate, would spend \$24 billion over the next 5 years, or about \$1,600 per child to address this issue. Senator KENNEDY's amendment would provide an additional \$12 billion over 5 years for health insurance coverage. Mr. President, I believe it is incumbent upon Senator KENNEDY and other supporters of this higher level of funding to demonstrate how these sums could be effectively spent to combat a problem that the Clinton administration has agreed could be solved with a lower funding level. In my opinion, Senator KENNEDY failed to make that case, and for that reason I opposed the Kennedy amendment.

One amendment which I supported was offered by Senator DURBIN to provide the self-employed with the ability to deduct 100 percent of their health insurance costs. I believe the current policy toward self-employed Americans is unfair and discriminatory and I supported the Durbin amendment in an effort to ensure that this issue was addressed by the conference committee. While the Durbin amendment failed on

a point of order, a subsequent Nickles amendment to provide 100 percent deductibility by the year 2007 was adopted and will likely be made part of the bill sent to the President. I supported that amendment as well, and look forward to seeing this provision made law.

A final effort which I supported was the McCain point of order against the creation of an intercity passenger rail fund. My vote in support of Senator MCCAIN should not be interpreted as a vote against Amtrak. Instead, I opposed this fund because it is designed to skirt the existing budget process and create a bias for Amtrak funding and against other Federal programs, such as veterans' programs, community health centers, and other essential services. In my opinion, the proponents of the Amtrak fund have failed to demonstrate why Amtrak funding should be given a special place of prominence among all other federal programs. Next year, the Federal Government will take in \$1.7 trillion in tax revenues. If Amtrak funding is a priority, I am confident that sufficient money can be found in the budget without resorting to tax increases.●

SENATOR TORRICELLI HONORS
DEPARTING SWEDISH AMBASSADOR

● Mr. TORRICELLI. Mr. President, I rise today to acknowledge the monumental service and dedication of one of Sweden's finest Ambassadors ever to have served in the United States, Mr. Henrik Liljegren. After 4½ years in Washington, Ambassador Liljegren is being reassigned to Istanbul, Turkey, and I want to take this opportunity to express my admiration for, and gratitude to, this skilled diplomat.

Ambassador Liljegren has spent his time in Washington carefully fostering a new level of understanding between our two countries. The end of the cold war has created new perspectives for Sweden's foreign policy, and new opportunities for Sweden and the United States to further their relationship. Ambassador Liljegren is well respected for his willingness to promote closer ties between the people of our two great nations.

His strategy for strengthening United States-Swedish ties has been multifaceted and creative. For example, he recently testified before the Senate Banking, Housing, and Urban Affairs Committee to help determine whether or not neutral countries had profited from their policies during the Second World War. Ambassador Liljegren was aware of the State Department's Eizenstat Report, which was stern in its condemnation of neutral states during this period, and was forthcoming in explaining his country's policies vis-a-vis the Third Reich. His testimony was influential in drawing attention to the systematic effort on the part of the Swedish Foreign Ministry to assist the Jews during World War II.

On behalf of my colleagues in the Senate and the entire Nation, I want to

again express our gratitude for Ambassador Liljegren's service, and wish him the best of luck as he continues his career in Turkey. ●

TRIBUTE TO STEPHANIE A. FRANK AND ERICK N. VIORRITTO, RECIPIENTS OF THE 1997 WHITE HOUSE PRESIDENTIAL SCHOLARS PROGRAM

● Mr. SMITH of New Hampshire. Mr. President, I rise today to pay tribute to Stephanie A. Frank of Dover, NH, and Erick N. Viorritto of Manchester, NH, on being selected as the Granite State winners of the 1997 White House Presidential Scholars Program sponsored by General Motors and Saturn. Stephanie and Erick were chosen on the basis of academic and artistic success, leadership, and involvement in their school and community. Each student also selected the teacher who has had the most impact on his or her accomplishments.

Stephanie and Erick, along with their parents and honored teachers, spent a week in Washington, and attended the Presidential Scholar Medalion ceremony hosted by President Clinton. Stephanie, a graduate of Dover High School in Dover, NH, brought her teacher Mr. Christopher Lawrence to accompany her on the trip, while Erick, a graduate of Manchester's West High School in Manchester, NH, brought his teacher Mr. Gaston P. Normand, Jr., for the festivities.

Founded in 1964 by President Lyndon B. Johnson, the White House Presidential Scholars Program honors the Nation's most accomplished students. This year, 141 high school seniors were chosen from among 2,600 eligible candidates on the basis of academic and artistic success, leadership, and involvement in their school and community.

As a former high school teacher myself, I commend Stephanie and Erick for their hard work and outstanding achievements. Congratulations to Stephanie and Erick on this distinguished honor. It is an honor to represent these outstanding students in the U.S. Senate. ●

IMPRESSIVE LEADERSHIP BY THE WORLD COMMITTEE ON DISABILITY

● Mr. KENNEDY. Mr. President, half a billion people throughout the world have disabilities, and 85 percent of them live in poverty. In many countries, disability can be a barrier to the many aspects of life that those of us without disabilities often take for granted. It has been 15 years since the United Nations World Programme of Action Concerning Disabled Persons was adopted to improve the lives of citizens with disabilities in their nations. As a result, many countries are responding to the United Nations challenge and doing more to help citizens with disabilities live fuller and more productive lives.

In 1996, the World Committee on Disability, an organization dedicated to

supporting the U.N. Programme, initiated an annual award named for President Franklin Delano Roosevelt to honor nations that make significant progress toward meeting the United Nations goals. On September 15, 1996, the first FDR International Disability Award went to President Kim Young Sam of South Korea. The award is a bust of FDR and a \$50,000 donation to a Korean non-governmental disability organization, and it recognizes South Korea's impressive strides in improving the lives of its citizens with disabilities. South Korea has taken steps to legislate needed protections and to provide physical and employment rehabilitation services. Buildings, education, and employment are being made accessible to those with disabilities. President Kim is also waging a public awareness campaign to involve more nondisabled South Koreans in the lives of those with disabilities.

I commend South Korea for the progress it is making. The 1996 award is a great honor for that country, and an example for other nations. Already, President Kim has created a fellowship fund to provide assistance to 10 outstanding Koreans with disabilities each year, and other nations are following South Korea's leadership.

This international award is also a reminder that there is still much more to do to ensure that persons with disabilities have the opportunity to become independent and productive citizens and lead fulfilling lives. I commend the World Committee on Disability for its leadership. I look forward to this year's award and to continuing to make worldwide progress on this extremely important issue. ●

HOLLY A. CORNELL

● Mr. SMITH of Oregon. Mr. President, I am saddened to note the passing of Holly A. Cornell of Charbonneau, one of Oregon's leading citizens, who died at his home on July 1 after a long illness at the age of 83. A July 7 memorial service for Mr. Cornell was held at the LaSells Stewart Alumni Center on the Oregon State University Campus in Corvallis.

Mr. Cornell, a founding partner and the "C" in what became Oregon's own CH2M HILL, was the international engineering and environmental consulting firm's first employee. He returned to Corvallis after World War II to co-found the firm that was to become Cornell, Howland Hayes & Merryfield [CH2M]. He managed numerous water, wastewater and industrial projects for CH2M, and opened the firm's Seattle office. He also served as director of technology, president and chief executive officer and chairman of the board.

Among his many accomplishments were ushering CH2M HILL into the computer age, and managing complex projects such as the Milwaukee Metropolitan Sewerage District's pollution abatement project. At the time of Mr. Cornell's 1980 retirement, CH2M HILL

had grown from a four-partner office in a second-floor Corvallis office to an international consulting firm employing 1,900 professionals in 20 U.S. offices and two overseas locations.

His legacy, which is one of the Nation's largest employee owned companies, has become a \$1 billion a year business which employs more than 7,000 employees in 120 worldwide locations.

Mr. Cornell is the second CH2M HILL founder to pass away. Fred Merryfield, the Oregon State engineering professor who conceived the idea for the firm, died in 1977. The other founders are retired, but remain active in CH2M HILL affairs, in their communities and in their personal lives.

Ralph R. Peterson, CH2M HILL's president and CEO, said,

It was my personal pleasure to work with Holly from the time I joined the firm in 1965 until Holly's retirement in 1980. Of course, he excelled at whatever job he undertook, but what I remember most of Holly during those times are the lasting relationships he forged with clients, on projects: clients and projects like to Boeing 747 Assembly Plant in Everett, Washington; and the Denver Water Board's Foothills Water Treatment plant in Denver. These became landmark projects, but what is truly impressive is that those clients are still valued CH2M HILL clients today.

Mr. Cornell was born in Boise, ID in 1914 and earned a bachelor's degree in civil engineering from Oregon State College in 1939. He earned a master's degree from Yale and worked for the Standard Oil Co. in California before being called to active Army duty in 1941. Mr. Cornell served with distinction in the Army Corps of Engineers in Europe during World War II and received the Bronze Star medal. He was executive officer of an engineer group under Gen. George Patton that repaired Germany's famed Remagen Bridge, enabling Allied forces to cross the Rhine.

Mr. Cornell was active in numerous professional societies including the American Consulting Engineers Council, the American Society of Civil Engineers, the American Water Works Association, and the Professional Engineers of Oregon. The latter society recently named him Oregon Engineer of the Year. He also was active in a university fraternal organization, Phi Delta Theta, and several honorary societies including Phi Kappa Phi and Tau Beta Pi.

Mr. Cornell enjoyed golf and travel. His wife, Cleo, preceded him in death. He is survived by a son, Stephen Cornell, Seattle; a daughter, Cynthia Wildfong, Castle Rock, CO; and three grandchildren. ●

CONGRATULATING THE SIOUX FALLS VA MEDICAL AND REGIONAL OFFICE CENTER

● Mr. JOHNSON. Mr. President, I rise today to offer my congratulations to Director R. Vincent Crawford and his staff at the VA Medical and Regional