

the development of our children and their continuing education. Through adult mentors, home schoolers develop, not only a close relationship with their families, but also acquire the much needed interpersonal skills through involvement in civic and community organizations in form of apprenticeship opportunities.

The support home schooling receives helps to cultivate its success through family participation in our communities. My home State of Missouri especially relishes the high quality of home education and the strong family values it teaches. I commend the energies of FHE and the families that help make it possible. I wish FHE continued success and growth in future years. ●

TRIBUTE TO DR. JOHN E. SIRMALIS ON RECEIVING THE DISTINGUISHED EXECUTIVE AWARD

● Mr. CHAFEE. Mr. President, this morning here in Washington, Dr. John E. Sirmalis, Commander of the Naval Undersea Warfare Center (NUWC) in Newport, Rhode Island, is receiving the Distinguished Executive Award. Vice President GORE will take part in this ceremony.

Having worked with John Sirmalis for many years, I can say with certainty that he is a most worthy recipient of this prestigious award. Dr. Sirmalis has served our nation and our Navy admirably during a distinguished career. Widely recognized as the Navy's foremost authority on undersea weapons systems, Dr. Sirmalis has helped bring about improvements in methodologies for developing and testing undersea warfare (USW) systems and components. In particular, John has implemented a program to identify submarine technology opportunities for the year 2010, leading the Navy to shift its focus from traditional antisubmarine warfare to find responses to new and more complex military threats.

Dr. Sirmalis' outstanding work at NUWC/Newport has contributed to the evolution of a facility that is widely recognized as a center of excellence within the Navy and the Department of Defense (DoD). NUWC has consistently sustained a high level of technical productivity, as it has become a leader in the use of commercial-off-the-shelf components and open system architecture. These attributes are today more important than ever at a Defense Department that is greatly constrained by tight budgets.

It was certainly no surprise to me that during the defense base realignment and closure (BRAC) process, NUWC/Newport was designated one of the Navy's four principal research "mega-centers." I look forward to NUWC/Newport continuing to maintain its important contribution to our national security under the leadership of Dr. Sirmalis. So my heartiest congratulations to John Sirmalis on re-

ceiving the Distinguished Executive Award. All Americans are well-served by the outstanding performance of this genuine public servant. ●

HIGHER EDUCATION REPORTING RELIEF ACT

● Mr. MCCAIN. Mr. President, I am proud to have become a cosponsor of S. 1724, the Higher Education Reporting Relief Act. As many of my colleagues know, this bill would repeal the reporting requirements imposed on colleges and universities when Congress enacted the HOPE scholarships and the Lifetime Learning Tax credit last year.

The Taxpayer Relief Act of 1997 contained many important provisions for American families, particularly in the area of education. As a part of this bill, Congress created several new initiatives to make college and higher education more affordable for students throughout our country. The Hope and Opportunity for Postsecondary Education (HOPE) scholarship provides students with a 100% tax credit for up to \$1,000 of their tuition costs for higher education and a 50% credit for the next \$1,000 spent on their tuition. This credit can be claimed by the student, their spouse, or parents if they are still a dependent. Another program created by Congress to ease the financial burden of higher education for our working families is the Lifetime Learning Tax Credit.

Both of these programs are helping make college and postsecondary education more affordable. Unfortunately, when Congress created these new education programs, we inadvertently levied very costly and burdensome reporting requirements on our educational institutions. Beginning in the 1998 tax year, schools are required to compile and issue annual reports on their students for the Internal Revenue Services. Under the new law, schools are now responsible for providing detailed information on all their students, including name, address, Social Security number, attendance records, academic information, tuition data, along with the amount of qualified student aid.

Preliminary studies indicate that the cost to our nation's universities and colleges to comply with the new reporting requirements will range from \$125 million to \$150 million for just the first year. The three colleges in my home state of Arizona expect that this new requirement will cost them approximately \$400,000 to begin the reporting system, which will turn into an annual expense of \$200,000 for each of the institutions.

This reporting requirement is costly and counterproductive. At a time when Congress and the Federal government are trying to make college affordable, contain costs, and make higher education more accessible to millions of students, we are subjecting schools to excessive and unnecessary reporting requirements. According to the Commission on the Cost of Higher Education, a

primary factor contributing to escalating tuition costs is excessive government regulation and reporting requirements.

This is why I am cosponsoring Senator COLLINS' bill, the Higher Education Reporting Relief Act, which repeals the requirement for schools to report personal information on their students to the IRS. Instead, the new HOPE scholarships and Lifetime Learning Tax Credit will be treated like all other existing tax credits. The individual taxpayer will be responsible for providing the IRS with the pertinent information on their tax returns and maintaining appropriate records to substantiate their claims.

This important piece of legislation prevents the limited resources of our colleges and universities from being wasted on unnecessary administrative costs and allows them to focus on our students and their education. ●

TRIBUTE TO DANIEL SMITH

● Mr. JEFFORDS. Mr. President, I rise today to pay tribute to Daniel Smith, for his unyielding support for and commitment to the Northeast Dairy Compact. With the help of Dan Smith the Dairy Compact has become an instrument of balance that is critical to the needs of both farmers and consumers in the New England region, as well as a model of success for the rest of the country.

A carpenter by trade, Dan Smith, for more than ten years unselfishly committed himself to the crafting and building of the Northeast Dairy Compact Commission. Dan's dedication to the survival of New England's small farms and his desire to finish the job has benefited all those who value the strong agricultural communities in New England. With a bachelors degree from Dartmouth College and a law degree from the University of Wisconsin, Dan served as law clerk to the Honorable Frederic W. Allen, Chief Justice of the Vermont Supreme Court. As legal counsel for the Vermont State Legislature, Dan carefully drafted the Dairy Compact legislation. He then worked as Executive Director for Dairy Compact Committee, nurturing the Compact legislation through each of the six New England state legislatures, resulting in overwhelming support in each of the states. After six years of traveling throughout New England educating legislatures and building support for the Compact, Dan turned his efforts to Washington, D.C. and to the ratification of the Northeast Dairy Compact by the U.S. Congress.

Mr. President, few initiatives in my memory have sparked such a vigorous policy debate as the Dairy Compact. Dan worked closely with me and my staff to develop and execute the many strategies that helped pass the Compact. The passage of the Compact was a long shot in the minds of many, but I knew that with Dan Smith's commitment we would succeed. I am proud to