

huge but unknowable cost of preparing for and perhaps fighting a war with Iraq. The White House's tax-cutting yet free-spending ways defy history, and taxpayers will be the ones left responsible for decades to come.

That is just a part of what the Senator from Alabama said that I think requires a response. He said some are saying: Do nothing. That is really not what Senator DASCHLE has proposed nor what I have proposed. But I do believe it would be wise, on the brink of war, when there is no provision in this budget for the costs of that war—and none of us are suggesting—I want to make clear to my colleague, if I could have his attention, none of us are suggesting this administration or your party has any intention but to fund our men and women in uniform. I have no doubt of that. I want to make very clear, we make no suggestion, none, that there is any reluctance to back our men and women in uniform. That is not the point.

The point is this: When we are on the brink of war, and there has been no provision in the budget for the cost of that war, even though we know there are substantial costs associated with it, it seems unwise to some of us to increase spending, to have new spending initiatives—except for defense and homeland security—or to have new tax cuts, unless they are for a stimulus package.

That is the point we are making. And I think it is a wise one and a prudent one.

Mr. SESSIONS. Mr. President, will the Senator yield for a question?

Mr. CONRAD. I am happy to yield for a question.

Mr. SESSIONS. I understand that. I think the suggestion is our budget process has to stop until that occurs. And I think it is impossible for the President to give us a number now. I believe it does cause some confusion in our unity, which I would not favor.

But I want to ask the Senator this.

Mr. CONRAD. Let me just respond to that first.

Look, we are not suggesting the budget process stop. No. We are saying there ought to be a point of order, a 60-vote point of order against new spending initiatives, unless for defense or homeland security, or for new tax initiatives, other than for a stimulus package.

We are not suggesting the budget process stop. We are suggesting it proceed, but that it proceed with some restriction, some disincentive for new spending, other than for defense and homeland security, or for new tax cuts, other than for a stimulus package.

Mr. SESSIONS. I know the Senator is committed to whatever figure we have to do to fund the effort of our fine men and women in uniform. I was looking at the Democratic proposed stimulus plan, and it is pretty anemic. I ask Senator CONRAD if he knew that not only was it basically limited, most of it in just 1, 2, or 3 years, but that in fact in 2004, as a result of eliminating the

depreciation provisions that are in existing law, it would amount to a \$16.7 billion tax increase on small businesses in 2004 and a \$14.8 billion increase in 2005?

Mr. CONRAD. Part of the plan that I have endorsed would include enhanced depreciation for small business.

Mr. SESSIONS. We passed it as part of a stimulus package before. The bill that has been put forward as the Democrat stimulus plan calls for the elimination of those which would amount to a tax increase over the current law of \$16.7 billion in 2004 and \$14.8 billion in 2005.

I ask the Senator if he believes this kind of very large increase in taxes on small businesses would be wise in a time of economic slowdown?

Mr. CONRAD. No. In fact, the plan I have endorsed would expand expensing for small business. I think that is a better course and would be a real stimulus. We should aggressively have a plan of small business expensing, expanding small business expensing in this year.

I see Senator ALLARD is in the Chamber. Is he seeking time?

Mr. ALLARD. I have a statement I would like to make when we get an opportunity during the debate.

Mr. CONRAD. We are under a time limit. There needs to be a granting of time in order for Senators to have an opportunity to speak. Senator NICKLES is not here at the moment. Perhaps he is on his way.

Mr. NICKLES. Mr. President, I yield the Senator from Colorado such time as he desires.

The PRESIDING OFFICER (Mr. ALEXANDER). The Senator from Colorado.

Mr. ALLARD. Mr. President, I need time to get set up.

Mr. NICKLES. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. NICKLES. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

MORNING BUSINESS

Mr. NICKLES. Mr. President, I ask unanimous consent that the Senate proceed to a period for morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

THE TEACHER TAX RELIEF ACT OF 2003

Mr. WARNER. Mr. President, I rise today in support, once again, of America's teachers by joining with Senator COLLINS in introducing the Teacher Tax Relief Act of 2003.

Senator COLLINS and I have worked closely for some time now in support of legislation to provide our teachers with

tax relief in recognition of the many out-of-pocket expenses they incur as part of their profession. In the 107th Congress, we were successful in providing much needed tax relief for our Nation's teachers with passage of H.R. 3090, the Job Creation and Worker Assistance Act of 2002.

This legislation, which was signed into law by President Bush, included the Collins/Warner Teacher Tax Relief Act of 2001 provisions that provided a \$250 above-the-line deduction for educators who incur out-of-pocket expenses for supplies they bring into the classroom to better the education of their students. These important provisions will provide almost half a billion dollars worth of tax relief to teachers all across America over the next two years.

While these provisions will provide substantial relief to America's teachers, our work is not yet complete.

It is now estimated that the average teacher spends \$521 out of his or her own pocket each year on classroom materials—materials such as pens, pencils and books. First-year teachers spend even more, averaging \$701 a year on classroom expenses.

Why do they do this? Simply because school budgets are not adequate to meet the costs of education. Our teachers dip into their own pocket to better the education of America's youth.

Moreover, in addition to spending substantial money on classroom supplies, many teachers spend even more money out of their own pocket on professional development. Such expenses include tuition, fees, books, and supplies associated with courses that help our teachers become even better instructors.

The fact is that these out-of-pocket costs place lasting financial burdens on our teachers. This is one reason our teachers are leaving the profession. Little wonder that our country is in the midst of a teacher shortage.

Without a doubt, the Teacher Tax Relief Act of 2001 took a step forward in helping to alleviate the Nation's teaching shortage by providing a \$250 above-the-line deduction for classroom expenses.

However, it is clear that our teachers are spending much more than \$250 a year out of their own pocket to better the education of our children.

Accordingly, Senator COLLINS and I have joined together to take another step forward by introducing the Teacher Tax Relief Act of 2003.

This legislation will build upon current law in three ways. The legislation will:

No. 1, increase the above-the-line deduction for educators from \$250 allowed under current law to \$500;

No. 2, allow educators to include professional development costs within that \$500 deduction. Under current law, up to \$250 is deductible but only for classroom expenses; and

No. 3, make the Teacher Tax relief provisions in the law permanent. Current law sunsets the Collins/Warner provisions after 2 years.

Our teachers have made a personal commitment to educate the next generation and to strengthen America. In my view, the Federal Government should recognize the many sacrifices our teachers make in their career.

The Teacher Tax Relief Act of 2003 is another step forward in providing our educators with the recognition they deserve.

ARE WE READY FOR THE CONSEQUENCES OF WAR WITH IRAQ?

Mr. AKAKA. Mr. President, I rise today to express my deep concerns that we are not as prepared as we should be for the consequences of a war with Iraq.

I have complete confidence in the ability of our armed services to defeat Iraq. We have a superb military which is, without a doubt, the most effective and most professional fighting force ever fielded in the history of mankind.

We can all be proud of our dedicated military men and women. It is their dedication and willingness to risk their lives in the service of their country that places a special responsibility on our shoulders. Our responsibility is to ensure that their service is not expended in the vain pursuit of ill-defined objectives and that our national security is truly enhanced.

In my capacity as a member of the Senate Armed Services Committee, I meet with many of our field commanders. Prior to our debate last session on H.J. Res. 114 concerning war with Iraq, I met with one of our senior commanders just returned from the war against terrorism. He told me "keep asking the hard questions" about the consequences of committing American troops to a war on Iraq. I have heeded his advice, and it is the reason I stand today to discuss the consequences of war on Iraq.

I am concerned that we are not sufficiently prepared either materially or psychologically for a protracted occupation of Iraqi territory, nor are we sufficiently well prepared domestically for possible terrorist attacks on American soil.

My constituents ask me why the President has chosen to fight Iraq at this time or what his objective is in so doing. I do not have a good answer for them because the President has yet to provide one.

Certainly it is true that Saddam Hussein has resisted and ignored over the past 12 years United Nations resolutions calling for Iraqi disarmament of its weapons of mass destruction. Certainly it is true that Saddam Hussein has oppressed the Iraqi people and carried out terrible attacks against the Kurds and Shia tribes of Southern Iraq. Certainly it is true that Saddam Hussein has paid only grudging lipservice to recent efforts by the United Nations Monitoring, Verification and Inspection Commission, UNMOVIC, to discover and eliminate Iraq's weapons of mass destruction.

However, none of those issues justifies going to war now if we are unprepared for the consequences of war and if we do not have a clear exit strategy for getting out of Iraq. It would be far better to take the time to ensure that we are prepared for both the consequences at home and abroad before sending our superb military into combat in a distant land.

The reasons for war have increased in number and difficulty as we build up our forces in the gulf. At first, the President asserted that war was to end Saddam Hussein's program for developing weapons of mass destruction. More recently, the President has added that our objective is to "help the Iraqi people rebuild their economy, and create the institutions of liberty in a unified Iraq at peace with its neighbors." The President argues for war because he believes that "success in Iraq could also begin a new stage for Middle Eastern peace, and set in motion progress towards a truly democratic Palestinian state." Mission creep is already occurring, and the mission has not begun.

In February testimony before the Senate Foreign Relations Committee, retired General Anthony C. Zinni asked, "do we want to transform Iraq or just transition it out from under the unacceptable regime [. . .]" and he added, "defining the problem, however, is only half the task. The other half deals with how you solve the problem. I have not seen a lot of specifics in this area."

The mission of an American occupation to establish a democratic Iraq is well-meaning but difficult to implement. Indeed, as I read testimony and speeches by administration officials, I am struck by how many new objectives are being added to our mission: for example, establish the rule of law and an independent judiciary; create a free enterprise system; end weapons of mass destruction programs; make an American ally; create a bulwark against terrorism; forge a secular and democratic state; reform the educational system; and develop a free press. These are extremely ambitious programs for a country that has little, if any, historical experience and no recent experiences in any of these conditions. Perhaps we should be bringing democracy to our allies in the region.

A well-defined objective is crucial for a mission's success. Will the objective be a discrete military mission: seek and destroy Iraq's weapons of mass destruction, or an open-ended goal to bring democracy to a country that has no experience in democracy? The administration now indicates that both goals are intertwined: to rid Iraq of its weapons of mass destruction we must create a democracy in Iraq. Perhaps that is the case. But the opposite is also possible: a democratic Iraq responsive to the will of the Iraqi people, continuing to share borders with countries traditionally hostile to Iraq—including Iran which we have learned this week is well on its way to developing nuclear

weapons—may feel compelled to restart its weapons of mass destruction program out of self-preservation.

Let us be clear: we can take weapons away from Iraqi leaders but we cannot erase the knowledge of how to make those weapons from the minds of Iraqi scientists. That capability will always remain. Weapons scientists and engineers will not unlearn what they have learned. To make another Iraqi WMD program impossible, we need to develop solid support for an international regime with enforcement mechanisms to prevent the proliferation of weapons of mass destruction and the means to deploy them.

Unfortunately, the President's rush to war is undermining the very international consensus we need to forge to prevent proliferation.

International cooperation is essential both in the short term and in the long term. In the short term, it is essential for our goal of ending the threat from Iraq. A stable international coalition is the basis for managing any future crisis. In the long term, it is essential to prevent the spread and use of weapons of mass destruction.

The administration insists that all it needs is a "coalition of the willing" to go to war. That may be true for war, but will there be a coalition to pay the costs of an indefinite occupation of Iraq? Without international support, the United States will pay the direct cost for our military presence and reconstruction. Our struggling economy will also pay an indirect cost adding to our sky-high deficit. Already it looks more like a coalition for war of the compensated than a coalition of the willing.

I believe we are not ready for the cost of such an occupation both in terms of money and our military.

When the British conquered Iraq in 1917, the British military commander, Lieutenant General Sir Stanley Maude, said "our armies do not come into your cities and lands as conquerors or enemies but as liberators." When the British departed Baghdad in the 1930s, Sir Kinahan Cornwallis observed, "my own prediction is that they will all fly at each other's throats and that there will be a bad slump in the administration which will continue until someone strong enough to dominate the country emerges, or alternatively, until we have to step in and intervene."

We should heed history before we attempt to make a future. The danger is that the war will end in a few weeks while crisis endures for a long time.

Just recently, the administration announced a \$900 million contract for postwar Iraqi reconstruction. This is just a small down payment on what people in and outside the Government estimate may amount to over \$100 billion, not including the cost of maintaining a long-term American troop presence in Iraq. A military presence will cost additional billions and tie down American forces, affecting training, rotation cycles, and recruitment of