

He has not produced. But they didn't get a free selection. Nor does Khatami—I want to identify this as well—have free control. The ruling mullahs continue to control the military secret police, foreign policy, and the treasury.

They control, not President Khatami. So it is a system where unelected, unselected dictators brutalize a country, an elected reformer is not allowed to reform, and he isn't even selected by the people. He has to go through a selection process by the ruling mullahs, so only appropriate candidates can run for office. And the students are tired of it. They are fed up with it, they are protesting, and they are being brutalized in the process.

We should support the student movement for the July 9 nationwide protest in Iran. We should state that it is U.S. policy to stand for true democracy in Iran.

This is a great nation of great people. It is going to make a wonderful open democracy when it is liberated and opened up. These students are trying to pave the way for that to occur.

This is how history is made. It is made one brave act at a time. The world is watching how the regime treats the students, the protesters, and it will hold this regime accountable.

In Iran they have a saying that they yell frequently: "Free Iran." As these protesters are yelling "Free Iran," that should be our call as well: Free Iran.

Mr. President, I yield the floor.

#### VOTE EXPLANATION

Mr. BIDEN. Mr. President, yesterday evening the Senate confirmed the nomination of Michael Chertoff to the United States Court of Appeals for the Third Circuit. I was in Delaware attending a funeral last evening and, accordingly, was unable to attend yesterday's vote on Mr. Chertoff's nomination. I wish to note for the record, however, that I would have voted for Mr. Chertoff's confirmation yesterday, having voted to report favorably his nomination from the Judiciary Committee last month.

#### THE COAL ACT

Mr. GRASSLEY. Mr. President, I rise today to call attention to an issue whose time for reform and resolution has come. I am speaking of the so-called "reachback" and "super-reachback" issues enacted in the Coal Act in the 1992 Energy bill. This insidious tax has caused numerous businesses to fail over the past 10 years as a result of its inequitable taking from those that should not have been included in this effort in the first place.

The Coal Act obligated companies to pay an annual tax to cover premiums of coal miner retirees' health care benefits. Not only did the Coal Act require companies then active in the coal mining business to pay but it also retroactively required companies—referred

to as the reachback companies—that were no longer in the coal mining business to participate and assessed them liability to pay in to the Coal Act's combined benefit fund, CBF. This retroactive tax has been so crippling for a number of companies that many have been driven into bankruptcy. The very existence of many other companies that are subject to this tax is in danger due to the heavy obligation this tax imposes on them.

Needless to say, the provisions of the Coal Act that created the CBF were hastily crafted and rushed into law without the benefit of hearings in the Senate Finance Committee or serious examination by the Senate.

The combined benefit fund is not only financed by the taxes on these reachback and super-reachback companies. At its inception, the coal miners' pension funds were used for part of the startup money for the fund. It is additionally funded through current transfers of the surplus interest income of the abandoned mine lands reclamation fund, or the AML. As of 2003, those transfers have been in the hundreds of millions of dollars.

Since the beginning, the solvency of the CBF has been in question. Even now, the possibility exists that, without reform in the near future, this fund could fail putting in jeopardy the coal miner retirees' health care benefits. To temporarily stabilize the CBF, Congress appropriated \$68 million for fiscal year 2000 and another \$96 million for fiscal year 2001 and \$35 million for fiscal year 2003. These ad hoc appropriations are not a permanent solution and do nothing to guarantee that retirees will continue to receive health benefits in future years. For some younger retirees, the benefits from the CBF is their only source of health care until they are eligible for Medicare. For older retirees, it serves as a kind of Medigap policy.

In addition to reachback companies, the current law imposed crippling taxes on companies such as Plumb Supply in my home State of Iowa. Plumb Supply has been designated as a super-reachback company. The super-reachback companies were relieved of their prospective liability by the U.S. Supreme Court since 1998. They were not, however, afforded refunds of those improperly assessed taxes they had been required to pay into the CBF. This hurts Plumb Supply and all other similarly situated companies. The super-reachback companies have been waiting patiently for the return of their money for nearly 7 years.

Many of us in the Senate, along with our colleagues in the House of Representatives, pursued legislation aimed at solving the reachback issue in a comprehensive manner during the 106th and 107th Congresses. We took on these efforts in order to create stability and fairness in the combined benefit fund, and to thereby provide a solution that would address the needs of all interested parties.

I sincerely hope that the Ways and Means Committee will take up legislation during this session of Congress to continue this program for coal mine retirees and their beneficiaries in a responsible fashion, while ending the unfair taxation imposed on businesses no longer active in the coal mining business.

Such legislation should do four things. First, it should provide for permanent solvency for the combined benefit fund. Second, it should relieve all reachback companies of prospective liability. Third, the long-overdue refunds to the super-reachback companies should be satisfied immediately. Finally companies with an ongoing reachback liability should be given an opportunity to prefund their obligations on an actuarially sound basis.

If the Ways and Means Committee can send us this legislation, the Finance Committee will be most happy to receive and examine it so this issue can finally be resolved.

#### BURMESE FREEDOM AND DEMOCRACY ACT

Mr. LEAHY. Mr. President, I strongly support the Burmese Freedom and Democracy Act of 2002, introduced by Senator MCCONNELL and Senator FEINSTEIN. This legislation seeks to pressure the military junta in Burma to release Aung San Suu Kyi and help bring democracy and human rights to Burma.

Several days last week, Senator MCCONNELL came to the floor to speak on this issue. I want to commend him for his steadfast leadership, and associate myself with his remarks. I have also joined as an original cosponsor of this legislation.

The message that we are sending to the ruling junta in Burma is clear: Its behavior is outrageous. Aung San Suu Kyi is the rightful, democratically elected leader of Burma. She and her fellow opposition leaders must be immediately released. This legislation also sends a clear signal to the administration, ASEAN members, and the international community that we need to turn up the heat on this illegitimate regime.

The efforts of Senators MCCONNELL and FEINSTEIN are already having an impact. On June 5, 2003, the State Department issued a strong statement on this matter, which reads:

The continued detention in isolation of Aung San Suu Kyi and other members of her political party is outrageous and unacceptable. We call on the SPDC to release them immediately, and to provide all necessary medical attention to those who have been injured, including assistance from international specialists. The offices of the National League for Democracy closed by the SPDC should be reopened without delay and their activities no longer proscribed.

But we all know that U.S. actions can only go so far. Bringing democracy and human rights to Burma will require active pressure from its neighbors in Southeast Asia, particularly