

the sum of human joy, and were everyone to whom he did some loving service to bring a blossom to his grave, he would sleep tonight beneath a wilderness of flowers."

TRIBUTE BY SENATOR EDWARD M. KENNEDY

There's a famous saying that all men are dust, but some are gold dust. And that's how we thought of Roger—a golden friend, one of the finest friends our family ever had.

Roger was an easy friend to love. He was a quiet, modest man; but his low-key manner disguised energy, passion and ability of the highest order. These three priceless qualities earned him enormous success in his brilliant career. But even more important, they earned him the enduring respect and genuine affection of the countless people whose lives he touched.

He was well-known for saying very little, and equally well-known for mumbling—a lot. But if you paid close attention, you realized he was talking about "West Side Story" or a thousand other creations that his mind's eye could so clearly see, and the rest of us would come to see in due course as well.

He was pre-eminent in real estate by profession, especially for his legendary purchase and sale of the Empire State Building—Roger never did anything small. But as we all know, his heart and soul were with the theater.

So it was inevitable that Jack and Jackie and Roger would find each other. Frankly, they came together like a magnet. From his first days in public service, Jack had been deeply committed to a leading role for the arts in the nation's life. As my brother said near the end of the 1960 campaign, "There is a connection, hard to explain logically but easy to feel, between achievement in public life and progress in the arts. The Age of Pericles was also the age of Phidias. The Age of Lorenzo de Medici was also the Age of Leonardo da Vinci. The Age of Elizabeth was also the Age of Shakespeare. And the New Frontier for which I campaign in public life can also be a New Frontier for American art."

So it was natural and inevitable that Jack would give Roger the assignment of establishing a national performing arts center here in Washington. Roger was a man after Jack's heart—the difficult you do immediately, the impossible takes a little longer.

Roger simply said, as he always did, "I'll take care of it." And the rest is history—the house that Roger built, a quarter mile from here—the beautiful living memorial to my brother.

In a sense, I inherited Roger from Jack. I often kidded Roger that he was a modern Robin Hood—robbing his friends to support the arts.

His special gift was not just constructing a building, or planning the endless series of hit plays and musicals that bore his special stamp. Roger enriched the entire nation by instilling a higher appreciation across America for the possibilities of artistic achievement. He had a remarkable eye for the best emerging playwrights and the best unknown actors. He gave them a chance and a stage, and he gave the nation a higher level of greatness.

Roger succeeded where others failed because he would never allow himself to be distracted by the mean-spirited. He had a determination that could overcome any obstacle or criticism. He was never burdened, some might add, by any sense of reality, which made him all the more endearing and successful, when many others would have failed.

Above all, it was Roger and Christine together—they brought a new era of grace to Washington and new sense of achievement that reflects the best of the human spirit. We miss you, Roger, and we always will.

Mr. CLELAND. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

FUNDAMENTAL TAX REFORM

Mr. LOTT. Mr. President, I want to talk for just a few minutes about a long-term goal of many Senate Republicans, and I think most Americans. And that is fundamental tax reform.

Our Tax Code contains the accumulation of 85 years of various special interest provisions, and provisions that have just been added through one tax bill or another. And it has become more complicated, more difficult, and more unfair with every passing year.

Since the Federal Government first started taxing Americans' income, the tax beast has grown, and the power of the tax collector along with it. That is why we need IRS reform, and why we will have an IRS reform bill on the floor of the Senate by the end of March so that we can pass it before April 15th of this year. It certainly is overdue. But we have found a lot of the problems that we have suspected really do exist and in many ways are worse than the worst horror stories we have heard.

We now have a system in which the Federal Government takes one dollar out of every five dollars that you earn. And the IRS uses its coercive powers to pry into every aspect of financial life and personal life. It has gotten totally out of control.

The copy of the Tax Code that I have here contains thousands of pages in very small print, and weighs 6½ pounds. How could the average working small businessman, farmer, rancher, or individual be expected to cope with and understand all that is in these two very large volumes?

The IRS has an annual budget now of \$7.7 billion. We spend five times more to pay tax auditors to harass hard-working citizens than we spend to clean up Superfund waste sites.

It really doesn't make sense.

It is important that we in Congress admit that we are part of the problem because every time we have good intentions we pass another tax bill that reduces taxes—hopefully, in most instances. But it doesn't make it simpler. In many ways it quite often makes it more complicated.

The Congress writes the tax law. And almost every time we pass a tax bill we make the code more complex, increase the burden on the taxpayer, and make it harder to enforce.

For all of these reasons, America needs fundamental tax reform.

Incremental tax cuts are good. And I hope we can have some this year. And I am glad we were able to take a small

step toward reducing the taxpayers' burden last year in the very critical areas of capital gains, estate tax, and families with children.

To go where we really need to go, however, we must force the Congress to act.

To make fundamental tax reform happen, we need a "forcing event," a deadline.

I firmly believe that Congress will never commit itself to replacing the Tax Code with something simpler, flatter, and growth-friendly, unless we create our own deadline.

For that reason, I want to announce today that I will ask Budget Committee Chairman DOMENICI to put a sense-of-the-Senate provision in this year's budget resolution that the current Tax Code should be terminated as of December 31, 2001.

I am also an original cosponsor of Senator HUTCHINSON's bill, S. 1520, The Tax Code Termination Act.

In addition to the sense-of-the-Senate provision in the budget resolution, we will vote on legislation like Senator HUTCHINSON's bill this year.

It creates the deadline to force Washington and the American people to make some hard choices but to make the right choices.

We will then be able to see who is serious about replacing our rat's nest Tax Code, and who wants to defend the current tax system.

I yield the floor, Mr. President.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

MARKING THE SIXTY-SIXTH BIRTHDAY OF SENATOR EDWARD M. KENNEDY

Mr. BYRD. Mr. President, the Senate has been blessed with the presence of many fine men and women over the past two centuries. Many of the great figures in our country's history played their parts before a Senate backdrop. Names such as Daniel Webster, Henry Clay and John C. Calhoun leap to mind.

I should say, incidentally, that I have been unable to find any piece of legislation, certainly any major piece of legislation, that carries the name of Webster, Clay or Calhoun. They did not achieve their greatness by introducing legislation and by seeing it enacted, but they spoke to the great issues of the day and spoke with fervor and courageously and with great vision.

But there are speakers, thinkers and leaders in more recent times as well, and I think of Robert Taft of Ohio, renowned in his day for his integrity and intelligence; I think of Georgia's erudite, gentlemanly Richard Russell; and of the wise, capable Mike Mansfield

from Montana. To these names I would like to add, today, one of my most esteemed colleagues and best friends in the Senate family—EDWARD M. KENNEDY, who, on yesterday, celebrated his 66th birthday.

Oh, to be 66 again!

From my perspective, of course, turning 66 places one in the springtime of one's life. What is truly remarkable about Senator KENNEDY is that, despite his relative youth, he ranks third in seniority in the Senate. Indeed, having begun his senatorial career at the tender age of 30, there is no reason why Senator KENNEDY may not grace this chamber with his presence for another 35 years (although I assure my colleague that, while he may have the upper hand on me in years, I am in no rush to relinquish my seniority to him!).

But Senator KENNEDY's career is not adequately measured in years. Rather, if we are to fairly and truthfully evaluate the career of the senior Senator from Massachusetts, we must reckon with the hard work, the legislative skill, and the undiminished idealism that have been the hallmarks of his Senate tenure. I shall elaborate on each of these points in turn.

I begin with hard work. For, far from relaxing upon his well-deserved laurels, Senator KENNEDY continues to put many of his far younger colleagues to shame with his willingness to put in long hours. I for one have always found it doubly fitting that Senator KENNEDY is the ranking member (and former Chairman) of the Senate Labor Committee. For the Senator is not just a passionate advocate of the causes of working men and women; he is also one of the most industrious members of this body, and a man whose tireless labor continues to inspire others. Senator KENNEDY knows well that, as Thomas Edison pointed out several generations ago, "there is no substitute for hard work," and his success as a legislator owes much to his energy and dedication.

This brings me to my second point: the remarkable legislative acumen of my dear friend from Massachusetts. Senator KENNEDY first ran for the Senate in 1962 under the slogan "He can do more for Massachusetts," and he has certainly more than lived up to those words. Massachusetts and the rest of the country owe a debt of gratitude to Senator KENNEDY. I will not try to recite all of his legislative achievements. Though many may consider me an orator of the old school, I have no intention of delaying the business of this body for the many hours that such a recitation would require. Instead, let me just point out a few of his more recent achievements, such as AmeriCorps, the School-to-Work Opportunity Act, the Family and Medical Leave Act, and the Job Training Partnership Act (and subsequent amendments). Few Senators have been as successful and as skillful as Senator KENNEDY at passing bills. Never content

simply to endorse the efforts of his colleagues or to introduce a bill for the sole purpose of providing fodder for a self-serving press release, Senator KENNEDY brings to each of his legislative endeavors the diligence, savvy, and bipartisanship that have made him a great lawmaker.

Finally, I wish to salute Senator KENNEDY's idealism. Throughout his career, Senator KENNEDY has fought for a simple premise: that our society's greatness lies in its ability and willingness to provide for its less fortunate members. Whether striving to increase the minimum wage, to ensure that all children have medical insurance, or to secure open access to higher education, Senator KENNEDY has shown time and time again that he cares deeply for those whose needs greatly exceed their political clout. Unbowed by personal setbacks or by the terrible sorrow that has been visited upon his family time and time again, his idealism burns forth as resolutely and indefatigably as the torch burning over the grave of his brother, President John F. Kennedy.

And so, Mr. President, it gives me great pleasure to wish my good friend and beloved colleague, TED KENNEDY, a happy, healthy 66th birthday.

I yield the floor.

PAYCHECK PROTECTION ACT

The PRESIDING OFFICER (Ms. COLLINS). Under the previous order, the hour of 3 p.m. having arrived, the Senate will now proceed to the campaign finance reform legislation. The clerk will report the bill.

The bill clerk read as follows:

A bill (S. 1663) to protect individuals from having their money involuntarily collected and used for politics by a corporation or labor organization.

The Senate proceeded to consider the bill.

Mr. McCONNELL. Madam President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

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

Mr. LOTT. Madam President, spring has come early to Washington this year, and the Senate's return to the subject of campaign finance will strengthen the impression that we have already entered the television rerun season. The evening news, I fear, for the next few nights will seem like a replay of events from last fall when two irreconcilable points of view met on the Senate floor and reached a stalemate.

We agreed to try again at some time before March 6, and so, pursuant to that agreement, I have laid down a bill that embodies the most important campaign finance reform of all: paycheck protection. The bill, S. 1663, is at the desk.

It is as simple as this: No one should be forced to make a political contribution. That is pretty elementary, and overwhelmingly Americans, including union members, agree with that. No one should be compelled by a union or a corporation or a Congress to give their hard-earned dollars to a candidate or a campaign. And yet, millions of our fellow Americans are held up like that, not at the point of a gun but through misuse of their union dues.

I am the son of a shipyard worker, a pipefitter, a pipefitter union member, and even, as I understand it, temporarily a union steward. I grew up in a blue-collar family. I grew up with my father going to work in a shipyard, and I am very sympathetic to how they work—the conditions they used to have to work in and the fact that those conditions are better now.

But I know my father would have objected strenuously to his union dues being taken and used for political purposes with which he did not agree. Diverting workers' earnings to campaign coffers of some favorite politicians in some other part of the country, that certainly is a legitimate concern. No matter who does it, we shouldn't be allowing that to happen.

If we are serious about reforming the Nation's campaign finance laws, this is the place to start, by protecting workers' paychecks.

This bill before us, which is largely the work of my colleague from Oklahoma, Senator NICKLES, is the gate through which campaign finance reform must proceed if it is to proceed at all. Whatever our respective views on other aspects of the campaign finance debate, support for paycheck protection is a litmus test of whether we are serious or whether we are credible.

Opponents of paycheck protection have created quite a stir about other problems they perceive with campaign finance reform. They remind me of the overly zealous policeman writing a ticket for a car parked just 3 inches too close to a fire hydrant while a brutal mugging takes place right behind his back. In fact, the workers of America are mugged every time they are forced to contribute to candidates and to causes they do not support.

The bills that have thus far been called "campaign finance reform" would not do a thing about that, but, golly, they would sure write parking tickets.

This Senate over the past 2 years has been able to reach consensus on a lot of difficult issues. It hasn't been easy. We have worked hard reaching consensus, agreeing to welfare reform and last year the budget agreement and tax reductions. It took weeks, it took months, it took sacrifice, it took give and take. That atmosphere has not developed with campaign finance reform. You would think we could reach a consensus, but the consensus is not there yet. Both sides have to want consensus, and a consensus would have to do five things: