Senate rules. As majority leader, I intend to run the Senate with respect for the rules and for the minority rights the rules protect.

The Senate was not established to be efficient. Sometimes the rules get in the way of efficiency. The Senate was established to make sure that minorities are protected. Majorities can always protect themselves, but minorities cannot. That is what the Senate is all about. For more than 200 years, the rules of the Senate have protected the American people, and rightfully so.

The need to muster 60 votes in order to terminate Senate debate naturally frustrates the majority and oftentimes the minority. I am sure it will frustrate me when I assume the office of majority leader in a few weeks. But I recognize this requirement is a tool that serves the long-term interest of the Senate and the American people and our country.

It is often said that the laws are "the system of wise restraints that set men free." The same might be said of the Senate rules.

I will do my part as majority leader to foster respect for the rules and traditions of our great institution. I say on this floor that I love so much that I believe in the Golden Rule. I am going to treat my Republican colleagues the way that I expect to be treated. There is no "I've got you," no get even. I am going to do everything I can to preserve the traditions and rules of this institution that I love.

The PRESIDING OFFICER. The Senator from Florida.

THE VALUE OF FREEDOM

Mr. MARTINEZ. Mr. President, later today we will be considering the Vietnamese proposal for permanent normalized trade relations. Before consideration of that issue, I wanted to take a few moments to discuss what I believe to be the beauty of freedom and the power that just one individual can have in personifying a truly transcendent value.

Recently I had the opportunity to come to know a young woman in Orlando, FL, a constituent of mine named Liz McCausland.

She contacted my office some months ago with a seemingly simple request. She wanted to see her mother. Her mother is Thuong Nguyen Foshee. She goes by "Cuc." At the time of the request, Mrs. Foshee, a U.S. citizen, born in Vietnam, was sitting in a Vietnamese jail. She had been in that jail for some period of time and she had not been charged with a crime. She had not had the benefit of counsel. She had not been informed of the charges against her in any way, shape or form.

For several weeks immediately after her arrest, her family didn't even know where she was. This ordeal began in September 2005. She had no hope for due process. She had the need for some medical care and attention, and this went wanting for several weeks, if not months. She finally began to have contact with the U.S. consul, and it was a 20-minute visit once a month.

At the time of her arrest, Mrs. Foshee had gone to Vietnam, her native country, as a U.S. citizen to attend a nephew's wedding. The Vietnamese Government, at some point or another, finally said she was suspected of terrorist activity. The fact is that it should not come as a surprise that the Vietnamese Government was not fond of Mrs. Foshee because she was one of those people, whom I can certainly identify with, who believes it is the right of every person, no matter where they live, to elect their leaders—something as simple as what we did on November 7 in this country, which we take for granted. There are still people around the world who are denied such a right.

The Vietnamese people today cannot elect their leaders. Cuc Foshee believes that a Vietnam that is free to elect their leadership is a Vietnam that would respect also the rights of all of its people. So because she was someone who was vocal in the Vietnamese-American community and spoke freely of her hope and wishes for her native land, she actually became an obvious target to a government that felt threatened by the voice of a common citizen who believed she should speak out.

For that, Cuc Foshee and several other Americans, in fact, were arrested, interrogated, and sent to jail, without the knowledge of when or if they would ever be released or allowed to return to the United States. Many people went to work on this problem. Today, I thank our Secretary of State, Condoleezza Rice, for her interest in this matter, and I particularly thank U.S. Ambassador to Vietnam, Michael Marine, and the staff of the U.S. State Department, and others, whether in Vietnam or in the State Department here, who worked on her case. Volunteers came to help. The law firm of Holland & Knight offered their services pro bono. In addition to that, I particularly note and thank members of my staff who worked diligently and passionately to seek the release of Mrs. Foshee, Melissa Hernandez, in my office in Florida, and John Goetchius, here in Washington, worked hand-inglove with Mrs. Foshee's daughter, Liz McCausland, and others, to see that Mrs. Foshee came safely back to the United States. She has been returned to the United States, and it has been a wonderful blessing to her family.

We recently celebrated, in Orlando, her return home. Congressman RIC KELLER was also there, my colleague, who also step-by-step was a partner for me in seeking the release of Mrs. Foshee.

So when the permanent normal trade relations between the U.S. and Vietnam came to be considered, I objected to the legislation being considered until I was confident that Mrs. Foshee would be able to receive the kind of due

process that we expect as a matter of course, which she deserves under any observance of human rights, and until she would be back with her family in Orlando. That has now occurred.

Mrs. Foshee's freedom has allowed me to lift any objections to consideration of the PNTR status as it relates to Vietnam. While I will vote for that today, I must say that concerns remain. Vietnam's disregard for the rule of law is something that is not only troubling, but it will make normal trade relations difficult with free societies.

It would be good for the Government of Vietnam to understand that tolerance, as it relates to people's willingness to practice religion as they see fit, is important in order to join the family of nations in a full and complete way.

I appreciate the cooperation of the Government of Vietnam in allowing Mrs. Foshee to come back to America and be free. But I must suggest that, at the same time, it is hollow if it is only for Mrs. Foshee because of the pressure brought to bear her case. The right of people to freely speak, elect their leaders, and to live in a democratic system is the only way for the people of Vietnam to fulfill the promise that they have, to fulfill the promise that can come through normalized trade relations with the United States.

The people of Vietnam not only can have normal trade relations, they must live it. They will find that the rule of law will be a troubling matter if it is not observed. Whether it is foreign businesspeople traveling to Vietnam, whether it is the rule of law as it applies to contracts, it is a fundamental, essential, integral part of normal trade relations. Mrs. Foshee's hope was that others in Vietnam would have the opportunity to live in freedom such as she has tasted in America. I hope that day will come as well.

My career as a public servant has been irrevocably influenced by this experience. I believe I will never do anything greater than to have played a part in securing the freedom of one individual. I know what it means. I understand what it is like to live under oppression. I believe that all people, no matter where they are, are entitled to live with the dignity and the hope that comes from understanding that there is freedom and there are human rights that are observed.

Each of us owes a debt of gratitude to Mrs. Foshee for taking a stand for freedom and, in her own example, leading us to know that it has a value, even if at times a price must be paid for it.

REAUTHORIZING THE OFFICE OF NATIONAL DRUG CONTROL POLICY

Mr. MARTINEZ. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 6344, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows: A bill (H.R. 6344) to reauthorize the Office of National Drug Control Policy.

There being no objection, the Senate proceeded to consider the bill.

Mr. MARTINEZ. Mr. President, I ask unanimous consent that the bill be read the third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

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

The bill (H.R. 6344) was ordered to a third reading, was read the third time, and passed.

AMENDING THE FEDERAL DEPOSIT INSURANCE ACT

Mr. MARTINEZ. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 6345, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows: A bill (H.R. 6345) to make a conforming amendment to the Federal Deposit Insurance Act with respect to examinations of certain insured depository institutions, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. MARTINEZ. Mr. President, I ask unanimous consent that the bill be read the third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to this bill be printed in the RECORD.

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

The bill (H.R. 6345) was ordered to a third reading, was read the third time, and passed.

The PRESIDING OFFICER. The senior Senator from Texas is recognized.

TAX EXTENDER PACKAGE

Mrs. HUTCHISON. Mr. President, I rise today to talk about the tax extender package that will be coming over from the House. It is a very important measure, one of the last items of business that probably will be passed in this session. It is such an important bill. I have to say it doesn't have everything we had hoped it would have. But the important parts that are included are very important. The sales tax deduction—the deductibility of State sales taxes—is a huge item of equity for taxpayers in our country.

As the Presiding Officer knows, there are eight States that do not have income taxes. Yet between the years of 1986 and 2004, there was an inequity. If a State chose to have State income taxes to raise its revenue, their citizens could deduct from their Federal income taxes those State income taxes. But if a State didn't have an income tax and instead raised its State revenue with State sales taxes, you could not deduct the sales taxes on your income tax. It was a huge inequity.

It is essential that in our country we have the same treatment for the people of every State regarding how they pay their State taxes. So this bill, the tax extender package, which will be voted on either tonight or tomorrow, is that equalizer. It does extend for 2 more years the sales tax deduction that would be allowed, just as State income taxes are deductible, from your Federal income tax return. We have had that opportunity for 2 years—2004 and 2005. This would have it available for 2006, this year, and next year, 2007.

The taxpayers in Texas, Alaska, Florida, Washington State, Nevada, South Dakota, Tennessee, and Wyoming would be set to have the penalty if this bill does not pass. This is something I have worked on for years. Since I came to the Senate, I have tried to equalize this inequity. Finally, in 2004, we were able to do that, and now we cannot let this equity go. There are many people who have worked to make this happen, especially the leaders of the Senate. Senator FRIST and Senator REID have been working on this, as I have, for all these years, trying to do what is right by our States, as well as the other States that are affected in this way. We won that right in 2004, and now we will be able to go forward and continue the equitable treatments of all taxpayers in our country.

The other points in the bill that I think are so important are the deduction for college tuition and fees. This can give up to \$4,000 to families who are sending children to college. That is something that makes a huge difference to the families in our country who are paying the ever-increasing college tuition rates. It has a \$250 deduction for a teacher who buys classroom supplies out of their own pockets. I know teacher after teacher in this country who has seen a child who doesn't have a workbook or who wants to enhance the quality of instruction. so the teacher buys, from her own pocketbook, the supplies that will enhance the educational opportunity. Yet the teachers have done it out of the goodness of their hearts, not because they are highly paid—because we know teachers are notoriously underpaid. It is because they care about the students and about the learning. So we have a deduction for those teachers who have done this, and that is in the bill before us in this Congress.

We will extend the research and development tax credit. That has been the lifeblood of innovation in our country. We have extended this credit 11 times since it was enacted in 1981. We know that it has helped us remain competitive, with increased competition from foreign countries, and has added American jobs because of the creativity and technological innovation that has been provided. I wish that we had a few more tax cuts.

We have an inequitable situation with timber taxes, where we have a competition with foreign countries that are subsidized. It is my priority to

work on that going forward. It is not in this bill. I wish it were. I pledge my efforts, along with many other States, to extend or to have this tax credit reenacted.

There is also a very important energy production bill that is in the tax extender package. It is a bill that passed the Senate with full support, and it will bring the cost of energy down. It is the opening of leases 181 and 181 South in the Gulf of Mexico. These are leases that will open up natural gas and oil, which will have a major impact on the cost of fuel in our country.

It is good for America. We must look to our own natural resources to stop our dependence on foreign resources for energy. If we are going to remain secure in our country, and if we are going to remain in control of our economy, we will pass this legislation that opens up these very important leases in the Gulf of Mexico.

While no bill is perfect, no bill does everything everybody wants, I am in strong support of the tax extender bill. I have heard people speak against the bill and say: How can we pass tax cuts when we have deficits? The fact of the matter is, we have higher revenue when we have tax cuts. We have had the highest revenue in the history of America since the tax cuts of 2001 and 2003. We have brought the deficit down and have cut it in half already because of the tax cuts. The stock market is hitting new highs because of the tax cuts.

I hope we will continue to extend tax cuts for hard-working Americans to make our country competitive, to keep the revenue coming in, to bring the deficit down, and to keep the healthy economy that has caused our unemployment to go down to the lowest rates we have had in the last four decades.

It is a good bill. We will work next year to increase the tax cuts, to continue the tax cuts and keep our robust economy and our low unemployment.

Mr. President, I again thank the Senator from Ohio for yielding me this time.

I yield the floor.

The PRESIDING OFFICER (Mr. VITTER). The Senator from Ohio is recognized.

HONORING OUR ARMED FORCES

PRIVATE FIRST CLASS JOSHUA A. RAMSEY

Mr. DeWINE. Mr. President, I rise today to pay tribute to Army PFC Joshua A. Ramsey from Defiance, OH, who died in Iraq on December 12, 2004. He was 19 years old.

Joshua leaves behind his father and stepmother Bruce and Le'Ann, his mother Joy, and his brothers Brad and Ty. He is also survived by his grandparents Robert and Margaret Ramsey and Jerry and Nancy Buckles.

Born in Norman, OK, Josh moved with his family to Ohio when he was 10 years old. He attended Ayersville Elementary School and joined the Boy