

whole people * * * everyone equal before the law."

So as we honor the modern Greeks and their sons and daughters in America today, let me paraphrase Thomas Jefferson—we Americans are all indebted to the ancient Greeks for the light of democracy which led us out of the darkness of tyranny.

**WAS CONGRESS IRRESPONSIBLE?
THE VOTERS HAVE SAID YES!**

Mr. HELMS. Mr. President, as of the close of business yesterday, Thursday, March 23, the Federal debt stood at \$4,845,959,175,160.98. On a per capita basis, every man, woman, and child in America owes \$18,395.34 as his or her share of that debt.

**THE 50TH ANNIVERSARY OF THE
BATTLE OF IWO JIMA**

Mr. NUNN. Mr. President, today I want to commemorate the 50th anniversary of the conclusion of the World War II battle for Iwo Jima.

Exactly 50 years ago today, the U.S. Marines successfully finished a fierce battle for a small dot in the Pacific that had been turned into one of the most heavily fortified islands in the world by a hard-as-nails Samurai warrior Japanese Lieutenant General Kurabayashi.

The battle for Iwo Jima had started on February 19, 1945. American military planners half-a-world away came up with only one way to make Iwo into the needed U.S. forward base: an attack right into the teeth of the Japanese defenses.

The ensuing 33-day battle was the basest form of struggle—individual against individual, inch by inch. Artillery, mortars, naval gunfire, and air—the traditional combined arms of the Marines—provided only marginal help to the attackers. The most powerful weapon was the individual marine who had to drive the enemy from gun emplacements, caves, tunnels, and spider holes.

There were 2,500 marines killed on that first day—February 19, 1945. The death toll tripled by the time the first marine fire team fought to the top of Mt. Suribachi 6 days later. Mt. Suribachi was the strategic high point from which the defenders were pinning the marines down on the beaches and was the dominating feature of the entire island.

Three reserve marines, two regular marines, and one Navy corpsman joined together in a moment that captured the soul of a service. They raised Old Glory atop that 550-foot extinct volcano. Those on the beach below saw the red, white, and blue flutter in the breeze. Secretary of the Navy James Forrestal, there with the Marine Commander Major General "Howling Mad" Smith, turned and said: "The raising of the flag on Mt. Suribachi means a Marines Corps for the next five hundred years."

I certainly hope so.

Though organized resistance continued until mid-March, the flag raising, which produced perhaps the most famous and inspiring combat photograph of World War II, symbolized one of the hardest won victories of that war.

Military historian Allan Millet has written of Iwo Jima that, "Of all the unpleasant islands the marines saw, Iwo Jima was the nastiest—prepared by nature and the Japanese armed forces as a death trap for any attacker." And so it was.

There were 70,000 marines locked in combat on this tiny island in the Pacific; 5,931 died; 17,372 were wounded; Presidential and Navy Unit Citations were awarded and 22 marines earned the Medal of Honor.

The fighting was so brutal, and the determination and bravery of the marines so stunning, that Adm. Chester Nimitz, Commander in Chief of the Pacific Fleet, was moved to say that on Iwo Jima "uncommon valor was a common virtue."

They fought and died so that others might live in freedom. The purpose of wresting Iwo Jima from the Japanese was to establish a forward air base on the island which served, among other things, as an interim emergency landing base for United States bombers making the long run between the Marianas to targets in Japan. More than 25,000 airmen in the Army Air Force subsequently used Iwo Jima for emergency landings.

Mr. President, I know I speak for all in saying we honor both those who fell on Iwo Jima and those who fought but managed to survive. I know it must have been a very emotional ceremony last week on the black sands of Iwo Jima when thousands of the survivors joined Secretary of the Navy John Dalton and current Marine Commandant Gen. Carl Mundy in paying tribute to their bravery and sacrifice and to commemorate those who did not return.

I felt of that same emotion when I was fortunate to be on the Senate floor March 2, 1995, when Senator JOHN GLENN was making a very moving tribute about the marines who fought on Iwo Jima. This was part of a series of speeches about that battle by Senators who have served as marines. Each spoke about a different aspect of Iwo Jima.

We would all benefit from reading all these speeches and so I ask unanimous consent to have printed in the RECORD the names of the Senators, the date of their speech, and the page in the CONGRESSIONAL RECORD where their remarks can be found.

There being no objection, the list was ordered to be printed in the RECORD, as follows:

CONGRESSIONAL RECORD SPEECHES—IWO JIMA

Senator	Date	Vol.	No.	Page(s)
Senator Robb	Feb. 10, 1995	141	27	S2455
Senator Thomas	Feb. 13, 1995	141	28	S2533-S2534
Senator Burns	Feb. 14, 1995	141	29	S2596-S2597
Senator Bumpers	Feb. 15, 1995	141	30	S2732-S2736

CONGRESSIONAL RECORD SPEECHES—IWO JIMA—
Continued

Senator	Date	Vol.	No.	Page(s)
Senator Heflin	Feb. 16, 1995	141	31	S2774-S2775
Senators Chafees and Warner	Feb. 23, 1995	141	34	S3034-S3036
Senator Glenn	Mar. 2, 1995	141	39	S3376-S3377

**CONCLUSION OF MORNING
BUSINESS**

The PRESIDING OFFICER (Mr. DEWINE). MORNING BUSINESS IS CLOSED.

**SELF-EMPLOYED HEALTH
INSURANCE DEDUCTIONS**

The PRESIDING OFFICER. Under the previous order, the Senate will now proceed to the consideration of H.R. 831, which the clerk will report.

The legislative clerk read as follows:

A bill (H.R. 831) to amend the Internal Revenue Code of 1986 to permanently extend the deduction for the health insurance costs of self-employed individuals, to repeal the provision permitting nonrecognition of gain on sales and exchanges effectuating policies of the Federal Communications Commission, and for other purposes.

The Senate proceeded to consider the bill, which had been reported from the Committee on Finance, with an amendment to strike all after the enacting clause and insert in lieu thereof the following:

SECTION 1. PERMANENT EXTENSION AND INCREASE OF DEDUCTION FOR HEALTH INSURANCE COSTS OF SELF-EMPLOYED INDIVIDUALS.

(a) PERMANENT EXTENSION.—Subsection (l) of section 162 of the Internal Revenue Code of 1986 (relating to special rules for health insurance costs of self-employed individuals) is amended by striking paragraph (6).

(b) INCREASE IN DEDUCTION.—Paragraph (1) of section 162(l) of the Internal Revenue Code of 1986 is amended by striking "25 percent" and inserting "30 percent".

(c) EFFECTIVE DATES.—

(1) EXTENSION.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1993.

(2) INCREASE.—The amendment made by subsection (b) shall apply to taxable years beginning after December 31, 1994.

SEC. 2. REPEAL OF NONRECOGNITION ON FCC CERTIFIED SALES AND EXCHANGES.

(a) IN GENERAL.—Subchapter O of chapter 1 of the Internal Revenue Code of 1986 is amended by striking part V (relating to changes to effectuate FCC policy).

(b) CONFORMING AMENDMENTS.—Sections 1245(b)(5) and 1250(d)(5) of the Internal Revenue Code of 1986 are each amended—

(1) by striking "section 1071 (relating to gain from sale or exchange to effectuate policies of FCC) or", and

(2) by striking "1071 AND" in the heading thereof.

(c) CLERICAL AMENDMENT.—The table of parts for such subchapter O is amended by striking the item relating to part V.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to—

(A) sales and exchanges on or after January 17, 1995, and

(B) sales and exchanges before such date if the FCC tax certificate with respect to such sale or exchange is issued on or after such date.

(2) BINDING CONTRACTS.—

(A) IN GENERAL.—The amendments made by this section shall not apply to any sale or exchange pursuant to a written contract which