

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