

to Joyce Tugel for her outstanding work as a teacher at Marshwood High School. Joyce is one of 208 teachers nationwide to receive the "Presidential Award for Excellence in Mathematics and Science Teaching."

This award, which is administered by the National Science Foundation, is the highest honor a secondary teacher of mathematics and science can receive. Joyce, who teaches chemistry and freshman science, applied for the award in February 1998. The process was very intense with minimum requirements of: a 20-page report showing evidence of talent, an assessment of student learning, a listing of background and experience and even photographs of learning activities.

Joyce received both her bachelor's and master's degrees from the University of New Hampshire. She was a biogeochemistry research scientist at UNH's Institute for Study of Earth, Ocean and Space in Morse Hall. She has now been with Marshwood High School for 9 years, and is one of their most valued faculty members.

As a former high school teacher, I am extremely pleased to see educators from New Hampshire being nationally recognized for their tireless efforts and dedication to education. I commend Joyce for her excellent track record. I am proud to represent her in the U.S. Senate.●

STEEL CRISIS

● Mr. DURBIN. Mr. President, there is a crisis facing the steel industry in the United States, a crisis that has left over 10,000 steelworkers out of jobs and could jeopardize the jobs of thousands of additional workers. This disruption is a result of subsidized and dumped goods coming into the United States from a variety of countries—from Russia, from Japan, from Brazil, from Indonesia—at far under the cost of production and far under the price the steel is being sold in those countries.

While our existing laws and administrative procedures are in place and we've received favorable preliminary indications from administration officials, the time it takes to process these cases is too long and does not respond to a situation as dire as ours quickly enough. For example, hot-rolled carbon steel dumping petitions filed in September 1998, a full 10 months after the import surge began, were only recently decided. Under current law, industries and workers must wait until the injury has occurred or is so imminent as to be unavoidable to file a section 201 case.

Meanwhile, steelworkers continue to lose their jobs and the steel industry is suffering tremendous losses from which it may not easily recover. I shouldn't have to remind anyone that five American steel companies have declared bankruptcy and two of them are in the State of Illinois (LaCleda Steel in Alton, IL, and Acme Steel in Riverside, IL) and at least 10,000 of the Nation's 170,000 steelworkers have been laid off.

Illinois is one of the top steel producing States and we're proud of our steelworkers, the industry, and the products that they make for the American people and the world.

It is my belief that we should approach this situation with both short-term and long-term strategies that will complement each other and produce the maximum benefit for the U.S. economy, the steelworkers, and the industry. First, steel mills need access to capital to stay open and to keep their workers on the job, producing the finest and best steel in the world. That's a short-term approach that will help the industry and the workers when they need it most: now. And that's an approach that we take with this bill: H.R. 1664, Byrd-Domenici Steel Oil and Gas Loan Guarantee Program.

H.R. 1664 would provide a short-term, GATT legal, guaranteed loan program to address the cash flow emergency created by the historic steel import surge. The maximum aggregate amount of a loan guarantee that could be available to a single company would be \$250 million. The guarantees provided to U.S. steel mills would be 6 years in duration, would require the commitment of collateral, and would require a fee to be paid by the borrower to cover the cost of administering the program. The level of guarantees to be provided to a steel mill would be 85 percent.

Finally, a board would be created in order to implement a steel loan guarantee program that provides maximum benefits to the U.S. steel industry and protection to the taxpayers.

Second, we need to put more teeth into current trade laws. Specifically, we should strengthen section 201 language by removing a very high causation standard and replacing that standard with a lower threshold by which U.S. industries and workers can prove their cases more easily. Let me state for the Record that if we reform our trade laws and we ensure our trading partners know we are serious about enforcing those laws, the incentive to dump steel or other imported products will be reduced. I liken this to the Senate filibuster. The threat of a filibuster may be far more effective than the actual filibuster itself. Similarly, the threat of more readily-proven dumping cases may, in fact, make a country think twice about dumping a product illegally into this country. Legislation was recently marked up in the Finance Committee that addressed the issue of section 201 and we should have a healthy debate about that as well.

In the meantime, Mr. President, we have a responsibility as Senators to address this issue as well as the serious situation the oil and gas industries are currently experiencing; and, I hope we can find a consensus solution that will help both these backbones of the U.S. industrial sector.●

TRIBUTE TO JOEL YEATON

● Mr. SMITH of New Hampshire. Mr. President, I rise today to pay tribute to Joel Yeaton of Exeter, NH for his outstanding volunteer service. Joel received the "Prudential Spirit of Community Inspiration" Award, given to those who are significant contributors to their community in the face of enormous personal challenges.

As a volunteer, Joel created the "Help Them Heal" fund to support spinal chord research and facility improvement at the Children's Hospital in Boston. He has raised over \$10,000, a figure which was more than double his original goal.

The reasons Joel's accomplishments are so extraordinary is he too suffers from Curvature of the spine. Instead of focusing on his own problems, Joel is consumed with making spinal surgery and extended stays at the Boston Children's Hospital easier for others, especially the younger patients. His concern for people suffering from spinal problems similar to his has led him to establish the "Help Them Heal" fund.

The money Joel's fund has raised will be used for research on improved spinal surgical techniques. The funds will also be used to purchase a computer, games, and educational materials for the patients at the hospital.

I commend Joel for his commitment and dedication. He is an inspirational young man. I am proud to represent him in the U.S. Senate.●

TAXING THE WEB

● Mr. MOYNIHAN. Mr. President, I would like to bring to the attention of the Senate, an OP-ED entitled "Taxing Web Wallets" that appears in today's New York Times. This article on the tax treatment of Internet Commerce is by my nephew, a former Treasury official, Michael Moynihan. Last October Congress passed the Internet Tax Freedom Act, which placed a three year moratorium on any new taxes on the Internet. But as Michael Moynihan points out, ". . . we have yet to address the long-term tax consequences of the movement of trade on line."

I ask the article be printed in the RECORD.

The article follows:

[From the New York Times, June 21, 1999]

TAXING WEB WALLETS (By Michael Moynihan)

WASHINGTON—Last month, 14 million Americans bought something on the Internet. Taking advantage of what might be the last tax loophole, 99 percent of them did not pay sales tax. Without knowing it, most broke the law. States cannot force out-of-state sellers to collect sales taxes, but 45 require buyers to pay the tax anyway. Compliance is virtually nil. Today, a Congressional commission on electronic commerce takes up two key questions: How do we tax the Internet? Should we?

The Internet Tax Freedom Act, passed last fall, impose a three-year moratorium on cyber-specific taxes. By banning the infamous "bit tax," which would tax every E-mail and downloaded image, the law helped

the Internet marketplace flourish. Freedom from a thicket of 30,000 state and local taxing jurisdictions has provided predictability to the Web economy.

But we have yet to address the long-term tax consequences of the movement of trade on line. Last year, Americans bought \$43 billion in goods and services over the Internet; next year the figure is expected to reach \$250 billion. That's a lot of lost sales tax. Governments will have two choices: cut services or find this money elsewhere. When the moratorium expires in 2001, the Internet will become fair game. Retailers who can't or won't sell on line, from barbers to boutiques, will clamor for equal sales tax treatment.

The erosion of sales tax revenue could mean the end of the sales tax altogether. In Europe, where governments rely on value-added taxes, fearful authorities are already diverting inspectors from ports to the post office, where they open up individual packages looking for wily Internet scofflaws. And no one has come up with a way to monitor the purchase of digital goods like software.

Why can't we just extend the obligation to collect sales tax to Internet merchants? Thirty thousand taxing jurisdictions means millions of rules, not easily adapted to E-commerce. The big states are quiet because they themselves are high-tech leaders. Though the commission will make its recommendations next May in an election year, it shouldn't pull punches. If the panel doesn't develop fair tax rules for the new economy, 30,000 local authorities and their overseas counterparts will be waiting.●

BOSTON CELTICS' "HEROES AMONG US" AWARD

● Mr. KENNEDY. Mr. President, it is a privilege to take this opportunity to salute a group of special individuals who have been honored by the Boston Celtics as "Heroes Among Us." These are people representing all walks of life who have helped others. They have demonstrated courage, they have made sacrifices, and they have achieved worthwhile goals. They have improved lives, and sometimes saved lives. Some have worked with the elderly and others the very young. Some have overcome personal handicaps, and all have inspired others. In doing so, they have tackled difficult issues and helped the entire community. These heroes are role models. We look up to them as examples of people who have made a difference. They are eminently deserving of the award bestowed upon them by the Boston Celtics.

The "Heroes Among Us" Award was instituted by the Boston Celtics Charitable Foundation in 1997. Since then, 67 heroes, including educators, business executives, medical professionals, clergy and public servants, have been honored. During a special ceremony each home game on the Celtics legendary parquet floor at Boston Garden, the heroes were honored by players and fans at home games during the past two basketball seasons.

The Boston Celtics have a long-standing tradition of giving back to their community. Throughout the years, the team has initiated or participated in many community outreach programs, through the non-profit work of the Boston Celtics Charitable Foun-

ation and the Red Auerbach Youth Foundation.

In 1996, the Celtics organization was awarded the Professional Team Community Award from the World Sport Humanitarian Hall of Fame, and was honored for having the most effective and innovative community relations program among all professional sports teams. The Boston Celtics' players, coaches, family and staff are committed to improving the lives of youth and families. Their philosophy—"The Celtics Standing Tall in Partnership with the Community"—is reflected year after year in the outstanding work they do to accomplish their mission, and I commend them for their brilliant achievements.●

TRIBUTE TO PHIL GRAVINK

● Mr. SMITH of New Hampshire. Mr. President, I rise today to honor Phil Gravink the senior statesman of New Hampshire's ski industry. Phil Gravink is one of the industry's most respected and experienced leaders. He is currently director of Attitash/Bear Peak Resort in Bartlett. This resort is New Hampshire's largest and is a vital part of the state's economy, attracting skiers from all over New England and bringing in millions of dollars in revenues. Phil is a resident of Jackson, and has devoted 36 years to operating ski resorts, 22 of which have been in New Hampshire.

Phil Gravink has had a truly successful and distinguished career. He has served as chairman of the National Ski Association and the American Ski Federation. In 1963 he founded Peak 'n Peek ski area in Western New York. He then served as superintendent of Gore Mountain Ski Area in New York until he came to New Hampshire in 1977 as General Manager of Loon Mountain. In 1980 he became president of Loon and lead it through its most successful growth years. In 1991 he moved on to a Littleton based "sno.engineering" company as a senior associate, and then helped operate the two state-owned resorts: Cannon and Mount Sunapee ski areas. In 1992, he took the job as head of Attitash/Bear Peak and oversaw an extensive expansion that nearly doubled the size of the resort.

Phil Gravink has been an integral part of New Hampshire's Ski industry. On June 4, Phil announced his retirement, but plans to stay with Attitash/Bear Peak as an advisor. Phil and his wife are scheduled to spend the year 2000 on a bicycling trip around the world, raising money for the New England Ski Museum and the Northeast Passage, a disabled sports program that his daughter Jill has worked to develop. The Northeast Passage began as a way for post-trauma patients to become re-involved in skiing and has since expanded to involve other sports.

I commend Phil for his critical role and unwavering dedication to the success and progression of the New Hampshire ski industry. I wish him and his

wife the best of luck in the Odyssey 2000 cycling trip. Phil Gravink is a great business man and a model citizen. His retirement leaves behind a great legacy. It is an honor to represent him in the United States Senate.●

IN SUPPORT OF THE VICTIMS OF PAN AM FLIGHT

● Mr. TORRICELLI. Mr. President, I rise today to discuss an issue that is important to me, and many of my constituents, in the context of the Foreign Relations Authorization Act. The tragedy of Pan Am Flight 103 occurred over ten years ago. 270 people were killed as a result of the bombing over Lockerbie, Scotland, including 189 Americans. The bombing of Pan Am 103 was the worst act of international terrorism ever directed against the United States. Since then, we have fought a long battle to see the perpetrators of that crime brought to justice. I have personally spoken to the families of the victims and shared their outrage that the suspects were harbored by the Libyan government.

It now appears as if the indicted suspects, Abdel Basset Al-Megrahi and Lamem Khalifa Fhimah, may finally be tried for their crime. Colonel Qaddafi has turned over the two men to stand trial before a Scottish court, under Scottish law, and by a panel of Scottish judges in the Netherlands. Barring any unforeseen problems, a trial of the two men suspected in the bombing of Pan Am 103 is all but certain to take place at the Hague.

This Congress and the Administration have been extremely supportive of the victims' families, but it would be fair to say that they have seen little justice over the past 10 years. We have all been touched by this tragedy. In the State of New Jersey alone there are 38 family members who lost a loved one aboard Pan Am 103. As we move toward a trial, an appropriate gesture from this Congress to the families is the opportunity to witness the trial. The United States has made clear our determination in seeing these two men tried for their crime. Now we must be equally determined to let the victims' families, who want to, witness the trial.

I offered language during Committee consideration of this bill to authorize the release of as much money as is necessary from Libyan assets frozen in the United States since 1986. These funds would be used to cover the travel expenses for all immediate family members who wish to go to the Hague. I can think of no one more appropriate to cover the cost of the families' travel expenses than Muammar Qaddafi.

However, since the Foreign Relations Committee approved this bill, Congress has passed the Emergency Supplemental Appropriations bill. I am pleased that we were able to include language to allow money from the Crime Victim's Fund Act to be used to