

sales tax because they don't own a computer. It isn't fair to local retailers collecting the tax who must compete with Internet retailers who don't. And, it isn't fair to the states and their local governments that are losing money they need to fight crime and fires, and to give their children a quality education.

In Louisiana, sales taxes make up 33 percent of all revenues. Economists estimate that Louisiana could lose up to \$172 million in state revenues by 2002 because Internet sales are not taxed. Other states are confronted with similar difficulties. When faced with these facts, it's no wonder two-thirds of Americans support Internet sales taxes.

The sales tax is not a new tax. It has been collected by states from their citizens for more than 100 years. It should be collected on all sales, regardless of whether they occur on Main Street or the information superhighway. I urge my colleagues to co-sponsor this important piece of legislation.

Mr. CLELAND. Mr. President, I rise today in support of S. 2775. From the beginning of the debate on the Internet Tax Moratorium Act, I have fought for the sovereignty of state and local elected officials and a level playing field for on-line and off-line retailers. This bipartisan bill accomplishes both of these goals by allowing the states to work together in an Interstate Sales and Use Tax Compact to simplify and streamline the existing sales tax system in to a blended rate that will enable remote on-line and off-line sellers to collect and remit sales taxes without an undue burden. While states work toward this objective, the current tax moratorium will be extended four more years.

In addition to providing greater equity in the tax treatment of both Internet-based and Main Street businesses, this legislation also provides means for on-line retailers to pay their fair share in supporting the communities in which their employees and customers live. Local sales tax revenue contributes to the infrastructure and emergency services of these communities. Also of importance is the aid these funds provide to local education. If the high-tech community is truly looking to expand the domestic pool of eligible employees, they should be lauding this legislative approach because of the support it will provide the local, public school systems. Sales tax revenue will help educate the future programmer, software developer, or information architect for the virtual world of tomorrow.

As a former state official, I understand the important role state and local officials play in establishing public policy. Although Internet sales represent a small portion of overall consumer sales today, Net sales are increasing every day. Without a level playing field between on-line and off-line retailers, the forty-five states and

the District of Columbia that collect sales tax could be crippled by the budgetary impact.

The Internet offers a more convenient means of purchasing goods. No longer do consumers need to fight traffic, search for a parking space, and deal with sometimes unhelpful sales people in order to purchase an item. This legislation would further ease on-line purchases by removing the confusing and often misunderstood use tax remission policies of states. The consumer would be able to take care of any tax questions in one transaction.

Some of my colleagues claim that applying existing sales taxes to the Internet will destroy this powerful news, information and commerce medium. I, on the other hand, do not see any signs of a slowing of the Net. It is growing so quickly that we are running out of Internet addresses. If anything, enacting this legislation now will enable new "e-tailers" to adjust their business design to adapt to this policy. In addition, this fear completely ignores the fact that these taxes are already due. They are not collected because it is too difficult.

The National Governors Association, the National Retail Federation, and the e-Fairness Coalition are among the groups that believe this legislation is a proper approach to level the e-commerce playing field. I urge my colleagues to join with this bipartisan group in supporting the balanced approach of S. 2775 that accomplishes one of the main goals of the Internet Tax Freedom Act: to find a way to simplify the existing sales and use tax structure for remote sellers while the moratorium remains in place.

ADDITIONAL STATEMENTS

CONGRATULATING ESTONIA ON THE EIGHTIETH ANNIVERSARY OF VICTORY DAY

• Mr. DURBIN. Mr. President, June 23rd marks the 80th anniversary of Voidhupuha, or Victory Day, recalling Estonia's break from Russian control in 1920. On this holiday, Estonians commemorate the battles during the War of Independence in which military forces fought to regain Baltic control over the region. On Victory Day Estonians also celebrate the contributions of all who have fought for the cause of independence throughout their country's history.

Many lives were lost for the cause of Estonian independence. Three battles, Roopa, Venden-Ronnenberg, and finally Vonnu were the turning points that ultimately led to the defeat of the opposing army. The Tartu Peace Treaty in 1920 marked the end of centuries of struggle and finally granted independence to Estonia.

On Victory Day, Estonians also remember those who battled against the Nazis and the Soviets. From 1944 until 1991 the Soviets again occupied Esto-

nia, and during this time those who voiced opinions against the government were typically sentenced to 25 years in a Gulag prison, and 5 years in exile. The designation of June 23rd as Victory Day signifies that all those involved in the crusade for freedom are remembered for their efforts, and that their messages live on.

Estonia has become a strong independent country since 1991 when it again rid itself of Soviet occupation. It is a free-market economy and has established a rule of law.

This year we celebrate the 60th anniversary of the refusal by the United States to recognize Soviet domination of the Baltic states. The recognition of Estonia as free and independent is positive, but does not go far enough. What we celebrate this year is what we must help to preserve next year and the year after that. We must be sure that Estonia, Lithuania, and Latvia are admitted into NATO as an unequivocal statement of the West's support for Baltic freedom and independence.

Being the son of a Lithuanian immigrant myself, I take great pride in the accomplishments of the Baltic states. I support admitting the Baltic states into NATO and I hope my colleagues here in the Senate will support their entry also in the next round of NATO expansion.

That debate we will save for another day, but I am sure all of my colleagues can agree on the importance of Estonia's struggle for freedom and independence, and will join me in congratulating Estonia on the 80th anniversary of Victory Day.●

THE BOSTON CELTICS' "HEROES AMONG US" AWARD

• Mr. KENNEDY. Mr. President, it is a special honor for me today to pay tribute to the forty-seven outstanding individuals who have received this year's "Heroes Among Us" Award from the Boston Celtics.

These honorees are men and women of all ages who have chosen different career paths. What they all have in common is the extraordinary contributions they have made to our community. They are role models for us all. They demonstrate the fundamental importance of the individual in our society, by proving that each person can truly make a difference. All of these heroes saw a need to achieve change or take other action in order to improve the lives of others.

This past season was the third season in a row that the Boston Celtics have honored one or more these heroes at home games for the special contributions they have made to our society. In those three seasons, the Celtics have honored 114 men and women with the "Heroes Among Us" Award, which is one of many programs that the Boston Celtics Charitable Foundation has initiated. The Foundation is dedicated to improving the lives of the youths of New England through innovative outreach initiatives. The Boston Celtic