

Mr. President, I ask unanimous consent that an article in yesterday's Washington Post be printed in the RECORD.

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

[From the Washington Post, Nov. 15, 2001]

LONGER LINES FOR FLU SHOTS

INCREASE ATTRIBUTED IN PART TO ANXIETY ABOUT ANTHRAX

(By Leef Smith)

Regional health care providers are reporting a 20 to 30 percent increase in the number of people lining up at grocery stores and community clinics for flu shots, and attribute part of the surge to widespread anxiety about anthrax.

The early symptoms of inhalation anthrax—fever, cough and muscle pain—resemble those of the flu. As a result, doctors say, many people are getting vaccinated in hopes of staving off the flu and thus making anthrax easier to diagnose should it occur.

"We're seeing a lot of first-time flu shots," said Susan Randall, a registered nurse and clinical manager for Inova HealthSource, which is spearheading the Fight the Flu campaign in Northern Virginia and plans to administer 80,000 flu shots this season. The campaign plans to provide 50,000 shots in Maryland and the District. "If you ask people why they're getting the vaccination . . . some will say they're afraid of anthrax," she said.

But Randall said flu is serious enough on its own for people to consider being inoculated. "While it's tragic we've had four anthrax deaths, over 20,000 people die of the flu each year," she said. "People should take the flu seriously."

The federal Centers for Disease Control and Prevention has issued the same advice, noting on its Web site that numerous viruses cause flu-like symptoms. The site also discourages people from getting a flu shot simply to reduce concern about anthrax exposure.

"You should get a flu shot to avoid the flu, and the symptoms of the flu, not to avoid anthrax," said CDC spokesman Curtis Allen. "They're two different issues."

Flu seasons begins in November, with cases generally peaking in January and February.

Health care providers strive to vaccinate high-risk groups—people 65 and older, those with chronic medical conditions, medical workers and some pregnant women—by the end of October. But a delay this year in the delivery of flu vaccine from manufacturers—some of whom are upgrading their equipment to increase productivity—has hampered that effort.

CDC officials say there is more vaccine being manufactured this year than ever before—about 85 million doses—and insist that there will be enough to meet the rising demand.

A little more than half the supply was sent to distributors and health care organizations by the end of October, and another large batch is expected this month. The rest is due in December, although officials with the Food and Drug Administration, as well as the CDC, say the timetable could change.

Because of a supply delay, only about half of the 14,000 high-risk patients treated by Johns Hopkins Community Physicians, a coalition of 18 private medical practices, have received their vaccinations. The group had planned to vaccinate all of its at-risk patients by the end of October.

"We thought we were so smart," said physician Barbara Cook. "We put up posters telling people if you're 65 or older, come in and get your shots. We had to take them all

down because we ran out of vaccine almost immediately."

Likewise, the Fairfax County Health Department, which usually aims to begin its vaccination program for high-risk patients in early November, has received only 10 percent of the 5,800 doses of vaccine it ordered. While delays are not uncommon, officials said this year's has forced them to postpone many of their vaccination clinics.

"It would be our preference to immunize as early as possible, but without vaccine, we can't do that," said Rosalyn Forobar, assistant director of patient care services for the Health Department. "Hopefully, we'll be able to provide [the shots] before the flu season really does hit. We'll get it. It's just late."

Even if everyone who wants a vaccination gets one, Randall of Inova HealthSource isn't sure that will be enough to prevent panic when flu season strikes in earnest.

"I think that underlying anxiety out there will cause people to wonder" about anthrax, she said. "Even if they've gotten a flu shot, I think our emergency rooms are going to be very, very busy."

Mr. WYDEN. Mr. President, I urge our colleagues to work with public health programs in their communities. I certainly intend to do that in Oregon, at home, during this high-risk season. I think it is possible to get clearer, more understandable messages out to the public about this program. I do think there needs to be a better system in place for making sure that high-risk persons, particularly older people, get these vaccines. I think we also need to take steps to make sure there are backup plans if there are problems with a manufacturer, both this winter and in the future.

Secretary Thompson has worked with us in a constructive way. Progress has been made. I certainly do not think there is a need for people to go out and panic. But I think there are steps that do still need to be taken so we do not have frustrated older people, health care providers, and others who want to take steps to protect their health and that of the American people.

Mr. President, with that, I yield the floor.

The PRESIDING OFFICER. The Senator from New Jersey.

**VICTIMS OF TERRORISM RELIEF
ACT OF 2001**

Mr. TORRICELLI. Mr. President, I ask unanimous consent that the Finance Committee be discharged from further consideration of H.R. 2884, and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 2884) to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001.

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

The PRESIDING OFFICER. The Senator from New Jersey.

Mr. TORRICELLI. Mr. President, as Members of the Senate proceed to

Thanksgiving Day celebrations with our families, there is little we can offer to the victims of September 11 but our prayers and our good hopes. But in this final act of the Senate, before we recess, perhaps there is something of this world we can do of some meaning for the children and the widows and the widowers who remain.

For these families, September 11 is the crisis that never ends. Even as the dead are buried and families reconstitute themselves, they are faced, every day, with the living reality of life without someone they loved—a father, a mother without a paycheck or savings or a financial future. They need our prayers. They need our support and our encouragement. But they also need our help.

I think H.R. 2884, as amended by the Senate Finance Committee, for this holiday, offers the hand of the American people to our neighbors. It very simply extends current American policy which waives Federal tax liability to the families of American soldiers or civilian employees of the U.S. Government who are killed in combat or in terrorist actions. This extension would now include American citizens whose family members were killed on September 11, 2001, in New York and Virginia.

First, liability for Federal income taxes will be waived for this year and last year. Any moneys previously paid will be refunded. This money is simply better used to pay mortgages and rents and to feed children than it is to be contributed, at this point, to the Federal Government.

Second, we are mindful that many people of moderate means were killed in the Pentagon and the World Trade Center who may not have paid Federal income taxes. They worked in the restaurants or they cleaned the buildings or they performed other valuable services. Their families may be in the most dire circumstances of all. They will no longer be liable for payroll taxes and will be refunded taxes previously paid.

Third, for those nonworking spouses and children who may have now been in a position to inherit the earnings of a father or a mother who is deceased, they, of course, receive that money knowing no more will be earned. Whatever money is inherited must carry them through a lifetime—to educate the children, house the family. There will be nothing else arriving. This legislation provides significant estate tax relief from all State estate taxes on assets of up to \$3 million and Federal estate taxes on assets of up to \$8.5 million.

Fourth, there are those who did not die on September 11 but whose physical wounds may be with them for a long time. Many are now eligible for disability benefits. Those benefits are theirs, all of them. No matter how long it takes for the scars to heal—the people to be able to walk or to see or to hear—the Federal Government should have no part of their disability funds. Taxes on them will be waived.

Fifth, and finally, through the extraordinary generosity of the American people, hundreds of millions of dollars have been raised from schoolchildren and families and neighbors, corporations, churches and synagogues and mosques. It has been a wonderful expression by the American people, revealing much about ourselves as we help those in desperate need. None of those payments from governments or charities or corporations should be taxed. By virtue of this legislation, taxes on all such payments will be waived.

This evening in New Jersey I will meet with hundreds of the widows and widowers of people who died in the terrorist attack. I know of no better expression by this Senate to those who have survived the loss of people they loved in the terrorist attack than to offer not merely words of sympathy or an expression of understanding that it was not those families who were attacked but America than for the representatives of America, assembled in this Chamber through this legislation, to express our solidarity with this simple act.

This is not all we will do. It is not even the beginning of what we should do. But it is something we can do.

Mr. BAUCUS. Mr. President, September 11, 2001, is a date that changed America forever. The Nation has endured a terrible tragedy. The human suffering is immense and our sense of invulnerability shattered. The terrorist strike on that date took the lives of thousands of U.S. civilians, and we will spend many months and years trying to come to grips with the magnitude of the day's attack on our freedom.

We have been left with searing images of a horror that could not be contained—acts of terrorism that unfolded before our eyes, gripping this Nation and the world in raw and vivid devastation, touching all of us with feelings expressed in public and in private; from panic to helplessness; helplessness to anger; and anger to loss.

Members of Congress have stood as one to condemn these attacks, comfort the victims and their families, and commit our full support to bring those responsible to justice. Our heartfelt thoughts and fervent prayers continue to go to those who have been lost.

Today we bring before the Senate a bill to help those victims and their families through some of the financial crises they will face as a result of the terrorist's actions.

Throughout our history, Congress has provided Federal tax relief to soldiers who die while serving in combat zones, and to service members and other individuals who have been affected by hostile actions outside of combat zones. But in the past, legislative relief bills have been limited in scope, because the actions they were intended to address were themselves limited.

The terrorist attack of September 11, 2001, changed our perception, as a na-

tion, of the nature of terrorist activity. Our Tax Code simply has no frame of reference for the unprecedented scope of destruction and the inconceivable loss of civilian life on American soil that resulted from the terrorist attacks.

The events of September 11 have been characterized by the President as an act of war, and in the hearts and minds of most Americans, those who died in the attack should be treated like American soldiers who pay the ultimate price on the field of battle.

Because of this, the House passed H.R. 2884, a bill which extends the benefits available to those who die in combat zones to all of the individual killed as a result of the September 11 attacks. It provides significant income tax and estate tax relief to the victims of the September 11 attacks.

The bill before you builds on the House legislation, because we acknowledge that the overwhelming loss of life in the September 11 action was civilian, and civilian victims tend to have different tax issues than soldiers.

This bill provides relief to all of the victims of the September 11 attacks—the brave firefighters who lost their lives trying to save those trapped in the destruction, employees who worked in the targeted buildings, tourists who were just visiting, as well as those on the airplanes converted into weapons by the terrorists. The bill also provides relief to the families of the victims of the post-September 11 anthrax attacks, and to those who died in the bombing of the Alfred P. Murrah Federal Building in Oklahoma City on April 19, 1995.

Under this legislation, all of the victims will have their Federal income tax liability, and any self-employment tax liability, forgiven for the year of their death and at least 1 previous year.

To achieve a measure of tax equity and recognize the different taxes paid by individuals, our bill also provides relief from payroll taxes that parallels the income tax relief.

In the case of the estate tax, our bill modernizes the application of the statute and creates a special formula that shields the first \$3 million in assets from both Federal and State estate taxes, and \$8.5 million in assets from Federal estate tax for 2001.

In the wake of the explosions, the Treasury Department quickly waived an extensive list of deadlines for those affected by the disaster.

However, the Department was unable to extend all Federal deadlines, in some cases because they had no clear authority and in others because of the need to coordinate with other agencies. Those other agencies have themselves been confronted with a lack of clear authority in waiving deadlines under their jurisdiction.

Our bill clarifies and expands upon the Government's ability to extend deadlines in case of any disaster, including the ability to waive interest for payments that are delayed.

There are also special exclusions for some types of death benefits in current law. For example, worker's compensation benefits and life insurance proceeds to beneficiaries are not taxed, nor are payments from a government retirement plan for a public safety officer killed in the line of duty. The first \$3,000 of death benefits paid to soldiers killed in combat are also not taxed.

Our bill expands this nontaxable list to include all death benefits paid on account of a death resulting from this terrorist action.

Current law also excludes disability benefits from income if they are made under workers compensation laws in certain limited circumstances. Our bill expands those eligible for the exclusion to include anyone injured in a terrorist attack.

The Senate bill before us also includes provisions making it clear that payments made by FEMA to individuals affected by any disaster are not subject to income tax.

In the wake of the attacks, a number of employers who had workers killed in the World Trade Centers, in the Pentagon, and in the airplanes used as weapons stepped up to the plate with generous offers of help to their lost colleagues' families.

Under current law, payments such as these would typically be taxed, which would reduce the amount of help going directly to the surviving families. Our bill exempts these payments from Federal income tax liability.

We are also aware that some financial institutions are considering forgiving outstanding credit card balances of those who died in the attacks. Our bill makes sure that any such debt forgiveness is not itself subject to tax.

To protect those victims' families who elect structured settlements in order to ensure they have a stream of payments for as long as they need them, our bill makes sure anyone acquiring these payment streams goes through a court process designed to protect the families.

And for those families who set up special disability trusts in the wake of the attacks, a personal exemption is provided.

The charitable community has also responded overwhelmingly to the needs of the victims and their survivors. For example, in my home State of Montana, members of the higher education community, including the University of Montana, have helped to establish the "September 11 College Fund."

The money donated to this fund will provide assistance, based on need, to cover higher education expenses for dependents and survivors of those lost at the institution of their choice. One hundred percent of the donated funds will go directly to the students—none of the principal will be used for administrative expenses.

The charitable community is playing an important role in helping our Nation recover from this tragedy. Our bill makes it easier for charitable organizations to make disaster relief payments to victims and their families.

Our bill also makes it easier for companies to establish private foundations to help the survivors with both short-term and long-term needs, such as scholarships for the victim's children.

In the days following this attack, as well as in the days following other natural disasters such as fires and floods, we have seen a great deal of confusion among our citizens about their responsibilities and benefits under the Tax Code.

For this reason, the Senate bill also requires the Internal Revenue Service to establish a permanent Disaster Response Team whose responsibility it will be to help taxpayers clarify and resolve Federal tax matters associated with any natural disaster or terroristic or military action.

In addition, the bill clarifies a provision in the recently enacted Air Transportation Safety and System Stabilization Act relating to the dates certain excise tax deposits are due.

I don't claim that this bill is perfect, I am sure there are specific tax situations that have arisen because of these attacks that we may not have addressed in this bill. If we took the time to identify and address all of them, we would never complete this legislation, so we believe the best course of action is to move forward with what we have, and continue to look for opportunities to provide more assistance in the future.

I also am well aware of the fact that no legislation passed by this Congress can ever truly compensate the victims of this horrible attack and their families for everything they have lost—the love, warmth and companionship of those who have died. Nor can we ever replace the feeling of security we once had as a nation. But we can help make the road to recovery for the families of these victims a little smoother with the provisions of this bill, and make it easier to respond to other disasters in the future.

This is a good piece of legislation, and it will help thousands of families facing an uncertain future. I urge my colleagues to support it.

Mr. TORRICELLI. Mr. President, I understand Senator BAUCUS has a substitute amendment at the desk. I ask unanimous consent that the amendment be agreed to, the act, as amended, be read the third time and passed, the amendment to the title be agreed to, the motion to reconsider be laid upon the table, and any statements relating thereto be printed in the RECORD.

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

The amendment (No. 2163) was agreed to.

(The text of the amendment is printed in today's RECORD under "Amendments Submitted.")

The bill (H.R. 2884), as amended, was read the third time and passed.

The title was amended so as to read: "An Act to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks

against the United States, and for other purposes."

Mr. TORRICELLI. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. TORRICELLI. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

THANKSGIVING

Mr. TORRICELLI. Mr. President, the Senate is in its final moments before the Thanksgiving recess. I am mindful that most Senators have left to be with their families and return to their States. All of us having now lived through one of the most extraordinary periods in the long and proud history of our country, I wanted, if only for my own purposes, to take a moment to reflect on the day, its meaning, and some things we all take to our homes that distinguish this year and this Thanksgiving from others.

I trust that we are all mindful as we travel to be with our families for Thanksgiving, traveling to each of the 50 States of the Union, that there are thousands of soldiers and sailors and airmen gathered in the hulls of ships, flying in aircraft, some huddled in trenches on the ground—all brave, all strong, but they would not be human if some were not afraid.

They are far from home at a time when all Americans want to be at home. They are in a strange land, often with people they do not know, at a time when Americans want to be with family and people they love.

I know all Americans will remember them in our prayers this Thanksgiving and be grateful not just to them but to the great good fortune of providence which with every generation, every time our Nation has been threatened for more than two centuries, has produced men and women of such extraordinary courage, so willing to sacrifice for our Nation and its freedom.

I do not know how America has been so fortunate through each succeeding generation to have produced such men and women, but I, as with all of my colleagues, have a gratitude that cannot be fully expressed.

I am reminded that President Lincoln, during another troubling period of our history, reminded us that as great armies were on the field of battle against each other, they prayed to the same God. Each invoked his name against the other. The prayers of each could not be answered.

Indeed, as our soldiers have prayed for their lives and their country and victory, so, too, have our adversaries. It is of no small comfort to know that the prayers of our soldiers and our citizens have to date been so fully answered.

Victory is not yet assured, but we have moved more swiftly, more cer-

tainly, and more skillfully than we most probably had a right to dream. In the most remote corner of this Earth, thousands of American soldiers, and sailors, and airmen descended within weeks of the tragedy of New York and Virginia. No place could have been more distant, no area of the globe more hostile, no cities, no towns, no country more remote than Afghanistan. Our own forces not only found their way but established themselves and with extraordinary ability, with skill and courage, mounted an offensive to hold those accountable who would strike our country and our Government and kill our citizens with wanton abandon, without any sense of decency.

I know the terrorists who struck America on September 11 intended to teach us a lesson. We have learned many lessons. They may not be what was intended, but the lessons are real and I hope they are lasting. We learned again the extraordinary strength of our Nation, measured not only in our military power or economic resilience but our faith, our belief in each other, our willingness to overcome obstacles and divisions for common purpose. It is this which has sustained us for 200 years.

There are moments of comfort and without challenge when we have probably wondered whether they were still alive with us. We don't need to be concerned anymore. Those qualities still live in America. We taught not only ourselves but the world a good deal about the goodness and kindness in America. Indeed, what other people in all of history would drop bombs on our adversaries by day and distribute food to their children and widows by night? What other country in all the annals of history would conquer an army but not conquer the land, meet our military objectives but state from the outset and commit our resources fully to leaving the people of that land in peace, with more prosperity and a greater freedom than they knew before?

These things we learned about ourselves and, perhaps, we reminded the world about the United States of America. We all hope they are lessons that, having been taught before, will never be forgotten. We have given up believing that there are any final wars. We are no longer naive enough to believe there are wars to end all wars. Every generation has its own challenges.

It was said by Jefferson that "eternal vigilance is the price of freedom." We have always known that freedom is not free. So now this generation, in this decade, has paid the price again, knowing it will be paid again in the future. But we have a hope that finally the world will remember, even if sometimes we forget, those essential elements about our country that seem to lead to our vulnerability; that because we are kind, people perceive us as sometimes being weak; because we are generous, people sometimes believe we lack resolve; because we have been prosperous, some believe we have lost the will or the ability to fight to defend ourselves.