

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.

History is littered with people who have made those miscalculations before. Now the Taliban and al-Qaeda are about to share their fate. The battle is not yet fully won, though victory, at least in this first battle of this new war against terrorism, has taken sufficient form that we can see the outlines of success.

Before this war on terrorism targets new adversaries, there will be the matter of how to bring to justice those who created these crimes, murdered our people, and attacked our Nation. President Bush has suggested a military tribunal that would hear the evidence and render justice. It is an important decision for our country. We have always, in dealing with criminal cases in our country, taken enormous pride in that the accused is afforded every right and assumed to have every innocence until convicted in full accord with our Constitution.

After declarations of war and military campaigns, in those instances when people have committed either atrocities against humanity or engaged in military hostilities outside of the conduct of the rules of war, they have been brought to justice; they have been tried by military justice.

Now we are engaged in a new kind of war. Our adversaries wear no uniforms. They may not belong to the army of any recognized state. Our country received no declaration of war, according to the articles of war of civilized nations. So the actions of President Bush in bringing the leaders of al-Qaeda, or the Taliban, to justice are precedent. But they need not be controversial. The Taliban and al-Qaeda may not have been in the family of nations, but the law is not blind. By their actions and their words, Bin Laden and the Taliban leadership declared war on the United States of America. The destruction of American civilian aircraft into our greatest cities and the offices of the U.S. Government and the taking of thousands of lives was an act of war, not a civilian crime.

It would have been no different had an aircraft with a foreign flag dropped a bomb on New York or Washington. The orders given would have been the same, the consequences identical, and should stand before the law on an equal basis. The leaders of the Taliban and al-Qaeda are entitled to military justice, to be heard before a military tribunal of either the U.S. military or the assembled military leadership of the allies in this endeavor. But they are not entitled to sit in a civilian court provided for American citizens under the Constitution of this country for the rights of our people and those who enter our shores.

The level of justice may not be the same in a military tribunal as in a civilian court, but it is justice. They can be heard as any other military adversary.

Before leaving on this Thanksgiving holiday, I wish to say how proud I have been of this Congress, my country, and

our Armed Forces. This is not what any of us wanted for the 21st century. We all believed that somehow only months ago as the 20th century came to a close, our time was going to be different.

Through all the ravages of the 20th century, the disappointment, the destruction, the genocide, finally men and women had come of age. We understood the foolishness of combat, the recklessness of armed struggle, the uselessness of combat. We had built institutions to resolve our international differences. While cultures, faiths, and languages might differ, there at least was emerging some common understanding of the principles of governance, justice, and self-respect.

It would appear that our enthusiasm for a new time was either misplaced or poorly timed. Not only do these opening years of the 21st century not appear to be an improvement on all we experienced in the 20th century, but they look remarkably similar to the 18th or 19th centuries.

All human progress is not forward. All nations do not advance at the same speed. All cultures have not learned history the same. Yet we are patient and hopeful. If anything characterizes the people of the United States, it is our boundless optimism. From this terrible experience, perhaps we can at least take this to salvage those many years still remaining in the 21st century to make our time different. In the destruction of al-Qaeda and the Taliban, a message will at least be received by those who would harbor terrorists or those who would collaborate in these actions: Our kindness is not weakness; our laws do not provide you opportunities to take advantage of our justice; we are strong, we are resolved, and we are determined to defend ourselves, our children, and our future, as every generation before us. We are a good and a great people, but we are a strong and determined people. We have our place in the future, our role in the world, and it will not be compromised. It will not be taken from us.

Much of this planet has decided upon some common norms of justice and conduct, to conduct ourselves in peace within institutions. All nations are welcome to join in them according to their own traditions, their own laws, and their own faiths, but the age when nations or organizations would be permitted to operate against all human experience and all rules of decency are over.

We have only perhaps begun to defeat one terrorist organization in one country, but surely the lessons from this experience are unmistakable and are heard on every corner of the globe.

That is my hope and my prayer for this Thanksgiving. Godspeed to every American soldier wherever he or she may be on this holiday. May you be home for Christmas; may we not have to call upon you again. But if we do, may you serve with the same distinction, courage, and valor that every

American has seen in your actions in these last few weeks.

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#### THE OUTSTANDING SERVICE AND DEDICATION OF OUR MILITARY MEN AND WOMEN

Mr. CLELAND. Mr. President, I want to quickly discuss recent news that U.S. forces are engaged on the ground in Afghanistan. Though it isn't yet certain the details of this report, if this is a new assault in our war on terrorism or whether this is the continuation of our current operations, I would like to raise the attention of everyone to the outstanding service and dedication that our military men and women are showing in the war on terrorism. It is their sacrifice and selfless service that has taken the war on terrorism to the terrorists themselves. As we have seen since last week, our military is fully engaged and we are seeing the successes of their many missions. As I have always said, the backbone of our military is not technology or weapons, but the people. Our brave military men and women are waging this fight today and we need to remember them and their families in this difficult time.

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#### COMMENDING THE MEN AND WOMEN WHO HAVE KEPT THE SENATE SAFE AND RUNNING IN A DIFFICULT MONTH

Mr. DASCHLE. Mr. President, yesterday marked 1 month since the letter containing anthrax was opened in my office. Being at "ground zero" in the largest bioterrorism attack ever on U.S. soil has been unsettling and frustrating for many of us. As our Nation prepares to celebrate Thanksgiving, though, there is much for which we in the Senate family have to be grateful.

On a personal note, I am deeply grateful that the members of my staff who were exposed to anthrax continue to be in good health and good spirits and they continue to come to work every day, inspiring our entire staff with their courage and dedication. I am grateful, as well, that the other members of our Senate family who were exposed also continue to be in good health. I am grateful to the doctors and scientists who have worked long hours to protect Americans from this threat, not just on Capitol Hill, but in Washington, Trenton, New York and even as far away as Kansas City.

I am particularly grateful to a special group of people who have kept the Senate safe and running during this unprecedented time. At the top of that list is Al Lenhardt, the Senate's Sergeant at Arms, and his staff. If there was ever a case of the right person, in the right job, at the right time, it is Al Lenhardt. On September 11, Al had been Sergeant at Arms for exactly 1 week. I don't believe he has taken a day off work since then. The first Saturday morning after the anthrax letter was opened, he was at work in the Capitol, surrounded by scientists and investigators. He had been at work until