

courage, responsibility, and respect both for themselves and others. These ideals demonstrate the high standards this organization sets in encouraging the development of young girls.

Currently in New Mexico, approximately 8,000 girls and 3,000 women participate in Girl Scouts. Chapparral Council, one of the three New Mexican Girl Scout councils, covers counties in northwestern New Mexico and parts of Southwestern Colorado. The 6,000 members of that council contribute their time and effort to better their communities. These girls, along with countless other women who once pledged the Girl Scouts' promise have and will receive the many benefits from this organization.

The Girl Scouts' new initiative "For Every Girl, Everywhere" highlights the diversity of this fine group, attempting to reach out to every girl in every community, regardless of race, ethnicity, or geographic boundaries. The Girl Scouts have given girls from every socioeconomic background an equal opportunity to become successful adults through the exploratory and intellectual activities in which they participate. This has especially played an important role in New Mexico.

Throughout New Mexico, girls have been changing their lives in a positive way that will no doubt benefit them in their future endeavors. By focusing on health and fitness, appreciating diversity, and community service, the Girl Scouts have inspired girls with high ideas of character, conduct, and patriotism. Girls participate in many events throughout their community such as providing help to those in need and working to improve the environment. They organize donation drives for needy families, plan activities for senior citizens, hold flag ceremonies throughout the State, plant trees and clean up local parks.

Although the Girl Scouts are primarily community based, the ideals of caring and helping others are also demonstrated on a national level. After the tragedy of September 11th, Girl Scouts from the Zia Council in New Mexico made dream catchers, a Native American work of art symbolizing peaceful sleep, and had them blessed and sent to New York in memory of the victims and their families as a way of reaching out to those in need of inspiration.

Through this organization, girls learn to set high standards and develop qualities that will benefit them throughout their lives. They are able to learn self-confidence, responsibility, and leadership skills, and are encouraged to think creatively. Through the hard work of this organization over 50 million women have been touched by the positive impact of Girl Scouts. As the world's largest girls' organization with currently 2.7 million girl members and just under 1 million adult members, I would like to once again commend past, current and future Girl Scouts for their valuable contributions and dedication over the last 90 years.

Mr. SMITH of New Hampshire. Madam President, I rise today to show my support for the 90th anniversary of the Girl Scouts. Through the Girl Scouts, girls acquire self-confidence, a sense of responsibility, life skills and integrity. In each level of the Scouts, young girls learn skills that will assist them as they enter adulthood, including science and technology education, money management, sports training, engaging in community services, art education, and much more. The Girl Scouts encourage their members to engage in a wide variety of activities such as field trips, sports camps, and cultural exchanges. I am proud to note that members of my staff were Girl Scouts when they were younger.

The mission of the Girl Scouts is to help all girls grow strong and prepare for adulthood by empowering them to develop their full potential, get along well with others, and to work together to contribute to their communities. Today, the organization boasts a membership of 3.8 million members, 2.7 million girls and over 900,000 adults.

I would like to take just a moment to commend the activities that the Girl Scouts are involved with in my State of New Hampshire. I would like to specifically thank the Girl Scouts of Swift Water Council for their numerous contributions toward the development of young women in our state. For a single organization to reach over 15,000 girls in New Hampshire alone is extraordinary. There are three programs that fall under the Swift Water Council that I want to commend. The Cool Connections program at Sanders Cottage in Manchester, and the Antrim Girls Shelter both help young girls in crisis by teaching them how to make positive decisions and boosting their self-esteem. The Swift Water Council also established an activity center for young refugee girls at the International Institute in Manchester. This Institute helps refugees from wartorn nations seek asylum in the United States. These activities provide young girls with socialization, group cooperation skills, and the tools they need to acclimate successfully into the community. I am grateful for the contributions that the Girl Scouts have made in my state.

In closing, I want to commend the Girl Scouts for 90 years of positive influence on the lives of young girls all across this nation. I especially want to thank the Girl Scouts of New Hampshire and the adult volunteers who support them. Keep up the good work.

#### REVISION IN ENERGY TAX INCENTIVES REPORT

Mr. BAUCUS. Madam President, on March 1, 2002, I filed Report 107-140 to accompany S. 1979, the Energy Tax Incentives Act of 2002. Since that time, the Congressional Budget Office has revised its estimate to reflect changes resulting from enactment of Public Law 107-147, the Job Creation and Worker

Assistance Act of 2002, plus direct spending effects that were not in the previous estimate. I ask unanimous consent that the revised CBO estimate, dated April 1, 2002, be printed in the RECORD.

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

U.S. CONGRESS,  
CONGRESSIONAL BUDGET OFFICE,  
Washington, DC, April 1, 2002.

Hon. MAX BAUCUS,  
Chairman, Committee on Finance, U.S. Senate,  
Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed revised cost estimate for S. 1979, the Energy Tax Incentives Act of 2002. The estimate includes direct spending effects on the Tennessee Valley Authority, loans issued by the Rural Utilities Service, and crop subsidies provided by the Department of Agriculture that were not in the previous estimate. Review estimates reflect changes in current law resulting from enactment of Public Law 107-147, the Job Creation and Worker Assistance Act of 2002, which was signed on March 9, 2002. This estimate supersedes the estimate that CBO provided for this bill on February 27, 2002.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contacts are Erin Whitaker (for revenues), who can be reached at 226-2720, and Lisa Cash Driskill (for direct spending), who can be reached at 226-2860.

Sincerely,

BARRY B. ANDERSON

(For Dan L. Crippen, Director).

Enclosure.

CONGRESSIONAL BUDGET OFFICE COST ESTIMATE, REVISED APRIL 1, 2002

[S. 1979: Energy Tax Incentives Act of 2002, as ordered reported by the Senate Committee on Finance on February 13, 2002]

#### SUMMARY

S. 1979, the Energy Tax Incentives Act, would amend numerous provisions of tax law relating to energy. The bill would enhance and create credits for the use and development of energy-efficient technologies, amend tax rules to provide deductions for certain devices and credits for businesses that provide energy, and enhance and create credits and deductions for the production of oil, gas, and other types of fuel. Certain tax credits would be available to the Tennessee Valley Authority (TVA) and rural electric cooperatives in the form of credits that could be used to pay sums owed to the Treasury. The bill also would provide tax credits for the production of biodiesel fuels, which would result in a reduction in the subsidies provided by the Department of Agriculture (USDA) for certain crops. Most provisions of S. 1979 would take effect in 2003, but some would take effect in 2002.

The Congressional Budget Office (CBO) and the Joint Committee on Taxation (JCT) estimate that enacting the bill would decrease governmental receipts by \$80 million in 2002, by \$8.3 billion over the 2002-2007 period, and by \$14.4 billion over the 2002-2012 period. CBO estimates that provisions in the bill affecting TVA, rural electric cooperatives, and USDA would result in an increase in direct spending of \$20 million in 2002, a decrease of about \$75 million over the 2002-2007 period, and a decrease of about \$200 million over the 2002-2012 period. CBO also estimates that certain provisions requiring studies and reports would have an insignificant impact on spending subject to appropriation. Since S. 1979 would affect direct spending and receipts, pay-as-you-go procedures would apply.

CBO has determined that provisions of the bill requiring the Secretary of the Treasury and the General Accounting Office to report the results of certain studies contain no intergovernmental mandates as defined in the Unfunded Mandates Reform Act (UMRA)

and would not affect the budgets of state, local, or tribal governments. JCT has determined that the remaining provisions of the bill contain no intergovernmental mandates as defined in UMRA. The bill contains no

new private-sector mandates as defined in UMRA.

ESTIMATED COST TO THE FEDERAL GOVERNMENT

The estimated budgetary impact of the bill is shown in the following table.

	By Fiscal Year, in Millions of Dollars					
	2002	2003	2004	2005	2006	2007
CHANGES IN REVENUES						
Estimated Revenues .....	-80	-312	-1,237	-2,259	-2,583	-1,869
CHANGES IN DIRECT SPENDING						
Credits for Clean Coal and Renewable Technologies Used by TVA:						
Estimated Budget Authority .....			10	10	10	10
Estimated Outlays .....			10	10	10	10
Credits for Clean Coal and Renewable Technologies Used by Rural Electric Cooperatives:						
Estimated Budget Authority .....	20	0				
Estimated Outlays .....	20	0				
Effect of Biodiesel Tax Credits on Spending for Farm Programs:						
Estimated Budget Authority .....		-13	-22	-28	-33	-38
Estimated Outlays .....		-13	-22	-28	-33	-38
Total Changes in Direct Spending:						
Estimated Budget Authority .....	20	-13	-12	-18	-23	-28
Estimated Outlays .....	20	-13	-12	-18	-23	-28

BASIS OF ESTIMATE  
Revenues

All revenue estimates were provided by JCT except for one provision. For the years 2006-2012, CBO estimated the revenue effects of the provision providing a tax credit and excise tax rate reduction for biodiesel fuel mixtures.

Five provisions would compose a significant portion of the effect on revenues if enacted. Those provisions would extend the credit for producing energy from certain sources, extend the credit for purchase of alternative motor vehicles, and modify the credit for purchase of electric vehicles. They also would establish a statutory 15-year recovery period for natural gas distribution lines, expand the credit for certain qualifying fuels produced from coal to fuels produced in facilities placed in service after the date of enactment, and modify the rules governing certain requirements for contributions to, and transfers of, qualified nuclear decommissioning funds. These provisions would, if enacted, reduce revenues by \$57 million in 2002, \$3.3 billion over the 2002-2007 period, and \$6.8 billion over the 2002-2012 period.

Section 209 of the bill would provide for an income tax credit and a reduction in the excise tax rate on purchases of biodiesel fuel mixtures (a combination of diesel fuel and vegetable oil). These provisions would expire on December 31, 2005. The JCT assumes that they would expire at that time and estimates that they would reduce revenue by \$74 million through fiscal year 2006. CBO extends those revenue losses beyond 2006, however, based on the rules governing CBO's revenue baseline. Those rules require CBO to treat excise taxes dedicated to trust funds as permanent, even if they expire during the projection period. The excise taxes on motor fuels are dedicated to the Highway Trust Fund and are scheduled to expire on September 30, 2005. The biodiesel provision would reduce the excise tax rate on certain motor fuels. Because CBO's baseline extends the excise taxes at the rate existing at time of expiration, the biodiesel provision would,

for budgetary scoring purposes, be treated as if it were extended permanently. On that basis, CBO estimates that the biodiesel provision would reduce revenues by \$448 million from 2006 through 2012. In all, CBO and JCT estimate that the provision would reduce revenues by \$552 million from 2002 through 2012.

Direct Spending

*Effect of Biodiesel Tax Credits on Farm Programs.* Because of the bill's incentives to sell and use biodiesel fuels, JCT and CBO have estimated that use of these fuel mixtures would increase. Because the vegetable oil in the mixtures is expected to be primarily derived from soybeans and a few other oilseeds, the price of these oilseeds would increase. (Qualifying vegetable oils may be derived from corn, soybeans and a list of other oil seeds.) Higher commodity prices would result in lower costs of farm price-support and income-support programs administered by the Agriculture Department. CBO estimates these changes in the demand for soybeans and other grains would reduce federal spending by \$308 million over the 2002-2002 period.

*Use of Credits for Federal Payments by TVA and Rural Electric Cooperatives.* The bill would establish tax credits for electric power producers using certain coal and renewable technologies. Although exempt from taxation, TVA and rural electric cooperatives would be eligible to take such credits in the form of cash-equivalent credits that could be used to repay amounts they owe to the Treasury. We estimate that the provisions would cost \$20 million in 2002 and \$110 million over the 2002-2012 period.

CBO expects that TVA will make significant investments in pollution control and clean coal technologies over the next 10 years and thus would be eligible for the cash-equivalent credits authorized by the bill. TVA could use such credits to reduce its payments to the Treasury for past appropriations. TVA could then pass such savings on to its customers by lowering the price it charges for electricity. We estimate that this price adjustment would reduce TVA's power revenues by an average of \$10 million

a year beginning in 2004, when we expect the agency would revise its rates. Hence, CBO estimates that this provision would cost a total of about \$90 million over the 2002-2012 period.

Rural electric cooperatives would be eligible for both the clean coal technology and renewable energy tax credits offered under the bill. Based on information from industry analysts, CBO expects that rural electric cooperatives would make investments in technologies that would qualify for such credits over the next several years. The bill would allow the credits to be sold or traded to certain other taxable entities, or used to prepay loans held by the federal spending. For this estimate, we assume that around 15 percent of eligible cooperatives would prepay their federal loans with the Rural Utilities Service, rather than trade the credits.

The authority provided by the bill to prepay federal loans with non-cash credits would be considered a loan modification. Under the Credit Reform Act, the cost of a loan modification is the change in the subsidy cost of the cost of this provision would be about \$20 million and would be recorded in 2002, when the modification would be authorized.

Spending Subject to Appropriation

The bill would require the General Accounting Office and the Department of the Treasury to provide annual reports on energy tax incentives. Based on information from these agencies, CBO expects that preparing the reports would cost less than \$500,000 per year, assuming appropriation of the necessary amounts.

PAY-AS-YOU-GO CONSIDERATIONS

The Balanced Budget and Emergency Deficit Control Act sets up pay-as-you-go procedures for legislation affecting direct spending or receipts. The net changes in outlays and governmental receipts that are subject to pay-as-you-go procedures are shown in the following table. For the purposes of enforcing those procedures, only the effects through 2006 are counted.

	By Fiscal Year, in Millions of Dollars										
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Changes in outlays .....	20	-13	-12	-18	-23	-28	-29	-31	-22	-26	-16
Changes in receipts .....	-80	-312	-1,237	-2,259	-2,583	-1,869	-1,234	-1,181	-1,174	-1,214	-1,289

PREVIOUS CBO COST ESTIMATES

This revised cost estimate supersedes the CBO cost estimate for this bill prepared on February 27, 2002. Revenue estimates have changed because Public Law 107-147, the Job

Creation and Worker Assistance Act of 2002, signed on March 9, 2002 extends certain tax credits that would also be extended by S. 1979. In addition, CBO has increased the estimate of revenue losses by about \$448 million

to account for the impact on baseline projections of the reduction in excise tax rates for biodiesel fuels.

The revised estimate also includes an estimate of direct spending effects on TVA, loans issued by the Rural Utilities Service to

rural electric cooperatives, and crop subsidies provided by the USDA. The effect of these changes would be to increase direct spending by \$20 million in 2002 and decrease direct spending by about \$200 million over the 2002-2012 period.

INTERGOVERNMENTAL AND PRIVATE-SECTOR  
IMPACT

CBO has determined that provisions of the bill requiring the Secretary of the Treasury and the General Accounting Office to report the results of certain studies contain no intergovernmental mandates as defined in UMRA and would not affect the budgets of state, local, or tribal governments. JCT has determined that the remaining provisions of the bill contain no intergovernmental mandates as defined in UMRA. The bill contains no private-sector mandates as defined by UMRA.

Estimate prepared by: Revenues: Erin Whitaker (226-2720); Federal Costs: Lisa Cash Driskill, and Dave Hull (226-2860); Impact on State, Local, and Tribal Governments: Susan Sieg Tompkins (225-3220); and Impact on the Private Sector: Paige Piper/Bach (226-2940).

Estimate approved by: G. Thomas Woodward, Assistant Director for Tax Analysis and Robert A. Sunshine, Assistant Director for Budget Analysis.

LET US REMEMBER THE  
CHILDREN

Mrs. CARNAHAN. Madam President, nearly 2,000 years ago, a "poll" was taken on the road between Jericho and Jerusalem. We are told that only one out of three was willing to turn from their personal pursuits to help someone who had been physically assaulted and left without care. This story of the Good Samaritan is an ancient and familiar teaching. We must be the people today who will pause in our own pursuits to help heal the wounds in our society.

April is Child Abuse Prevention Month. Today I want to challenge all of us to face this horrific national tragedy head on. We should never lose sight of the pressing needs of our most precious resource, our children. Across the nation, neglect and abuse figures reach 2.5 million. Not only has the reported number of abused and neglected children increased, but their problems are more severe and difficult to treat. Abuse is not new, nor is it likely to go away, but I believe we are lowering the tolerance for this kind of behavior. Policy makers, community leaders, educators and parents came together on April 1st in Kansas City to demonstrate their commitment to the issue. These are the types of actions we need to help build strong families and eliminate the circumstances leading to abuse.

As legislators, we are making significant strides in our crusade against abuse. I supported \$82.6 million in continued funding of the Child Abuse Prevention and Treatment Act during the appropriations process. President Bush signed the appropriations bill into law on January 10, 2002.

I was pleased to support the Promoting Safe and Stable Families Amendments Act that the President also recently signed into law. This bill

reauthorizes and expands several programs designed to help children and families in high-risk situations. Specifically, the bill established grants for programs for mentoring children of prisoners, and amends the Foster Care Independent Living program to provide for educational and training vouchers for youths aging out of foster care. It also extends adoption assistance eligibility and prevents states from opting out of criminal background checks for foster and adoptive parents.

In addition, I have cosponsored a bill, which would restore the Social Services Block Grant (SSBG) funding. Missouri uses its Social Services Block Grant funds to provide aid to families and children with identified problems in the areas of child abuse and neglect, and services to juvenile offenders committed to the custody of the State's Division of Youth Services as well as other services to our most vulnerable citizens. I am committed to increasing funding for this important program.

Yes, we have had significant victories, but there is much left to do. As long as there is one child that needs our help, we must remain committed.

In closing, let me share a few lines from a poem I ran onto recently. I hope you will keep its vivid imagery before you as we continue to search for solutions.

Let us remember the children  
who can't bound down the streets in a new  
pair of sneakers,  
who never go to the circus,  
who live in an X-rated world.  
Let us remember the children  
who have no safe blanket to drag behind  
them,  
whose pictures aren't on anybody's dresser,  
whose monsters are real.  
And let us remember the children who want  
to be carried and for those who must,  
gor those we never give up on and for those  
who don't get a second chance,  
for those who cling to the shadows and for  
those who will grab the hand of any-  
body kind enough to offer it.

VA RESEARCHERS IDENTIFY ORAL  
TREATMENT FOR SMALLPOX

Mr. ROCKEFELLER. Madam President, as the Chairman of the Committee on Veterans' Affairs, I am committed to focusing a spotlight on findings by researchers at the Department of Veterans Affairs, VA. For too long, VA researchers have labored with only the recognition of their peers to acknowledge the excellent caliber of VA research into the treatment of a wide range of diseases.

A recent finding—the discovery of a drug that might help us fight smallpox, the most feared weapon in bioterrorists' arsenal—offers real hope for protecting our Nation against the threat of bioterrorism. This discovery demonstrates again how integral VA's efforts are not only to public health and research, but to domestic security.

VA's Medical Research Service may not support as many projects as the NIH, but its work has yielded effective

treatments for diseases that include schizophrenia, diabetes, cancer, depression, heart disease and stroke. Some of my colleagues may know that VA's expertise in prosthetics and spinal cord injury research is unparalleled; fewer may be aware that VA researchers pioneered the concepts that allowed development of the CAT scan and MRI, the cardiac pacemaker, and safe kidney and liver transplants. VA researchers have demonstrated the best clinical practices for detecting high cholesterol and colon cancer, launched a large-scale study to determine the best way to treat HIV infection, and started a landmark clinical trial to treat Parkinson's disease.

In March, VA researchers announced another breakthrough finding. Two VA researchers, Dr. Karl Hostetler and Dr. James Beadle of the VA San Diego Healthcare System, worked with military and academic colleagues to develop a drug that could be the best tool we have yet to protect the public from the threat of smallpox.

Until recently, only vaccination could be used to stop the spread of a smallpox epidemic. Because doctors eradicated naturally occurring smallpox in the 1960's, the smallpox vaccine has been neither manufactured nor used regularly in decades, leaving the American population vulnerable to a deliberate attack by terrorists. Although HHS recently accelerated and expanded a plan to vaccinate the U.S. population, the vaccine doses will not be ready for some time, and are not without risk of potentially serious side-effects.

Although researchers proved several years ago that an existing drug called cidofovir could prevent smallpox from multiplying and spreading, this drug had to be administered intravenously, over the course of at least an hour. In the case of an epidemic, it would simply be impossible to treat every person at risk.

Drs. Hostetler and Beadle and their colleagues developed a powerful form of this drug that can be taken as a pill or a capsule. Although this research is still in its early stages, VA and military scientists showed that a few oral doses of this drug each day protected animals completely against a virus closely related to smallpox. In the near future, we may be able to contain any potential outbreak of smallpox using this simple medication, rendering smallpox useless as a biological weapon.

This research promises to bear fruit not only for emergency medical preparedness, but for those who must take cidofovir to treat more common but still devastating viral infections.

This work grew from a collaboration between VA, military, NIH, and academic researchers. As I have said many times, we cannot in these times neglect any resource available to us when confronting potentially catastrophic threats to this nation's health, whether in offering medical care or developing