

First the good news.

We continue to see the many benefits of the Economic Growth and Tax Relief Reconciliation Act of 2001. This year, hardworking Americans and their families have a little more freedom, and the Federal Government has a little less control over their lives.

Most taxpayers saw the immediate results of this tax relief last summer, when rebate checks arrived in mailboxes across the country. These checks were the first installment in replacing the old 15-percent tax rate bracket with a new 10-percent bracket. Low- and modest income families were given the highest priority, both in timing and in relation to their income tax burden.

But help for families didn't stop there. The 2001 law has increased and expanded the child tax credit, increased the adoption tax credit to \$10,000 per child, and provided relief from the marriage penalty, including the expansion and simplification of the earned income credit for working, low-income couples.

Education benefits for families include deductions for college expenses, improvements to education savings accounts, student loan interest deductions, and the continued allowance of employer-provided educational assistance. There are also tax benefits for governmental bonds for public school construction.

The phase-out of the death tax by 2010 is a major achievement in fairness for family-owned farms and small businesses.

Individuals and families will be able to prepare for a more secure future because of increases to contribution limits on pensions and individual retirement accounts, fairer retirement provisions for women, and overall reductions in individual tax rates.

The first major tax relief legislation in over twenty years has helped lighten the burden on taxpayers this year. President Bush and Congress came together last year for the good of the American taxpayer, in a bipartisan compromise that was only a good start.

There is much more we can and need to accomplish.

First, we need to make permanent the tax relief in last year's law. The House is poised to pass a bill to do just that. I call upon my Senate colleagues to follow suit. Because of the technicalities of budget law, last year's tax relief sunsets after 2010. That kind of sunset doesn't make sense for families, farms, and small businesses that need certainty and consistency for long-term planning.

Second, Americans deserve more relief. Even after last year's tax relief bill, this still remains the most heavily taxed generation in American history.

A typical family pays well over a third of its income in taxes at all levels. That is more than they spend on food, clothing, and housing combined.

Every year, the Tax Foundation computes Tax Freedom Day, the day on

which Americans stop working to pay taxes to government at all levels and start keeping what they earn. This year, Tax Freedom Day comes on April 27, 2 days earlier than 2001 and 4 days earlier than 2000.

This is progress, but it still means Americans work 117 days a year for the government, instead of for their families and their futures. Looked at another way, out of each 8-hour workday, Americans work more than two and one-half hours for the tax man.

Third, Americans need and deserve a fairer, flatter, simpler Tax Code.

In 2002, Americans will spend an estimated 5.8 billion hours and \$194 billion to comply with the Internal Revenue Code, or about \$700 for each man, woman, and child in America. More than half of taxpayers go to paid tax preparers, many out of the sheer fear of an intimidating Tax Code, because millions of those taxpayers file only the simplest forms. Combined, the Federal Tax Code and its regulations number 7 million words in more than 700 separate sections.

This April 15, Americans are better off than last April 15, because they are keeping more of their own, hard-earned income. But we can and must do better.

When Americans are not strapped down by excessive taxes and red tape, they work, save, spend, and invest according to their needs, and their dreams. This means more secure jobs, better wages, innovative products and services, and a stronger nation.

Helping Americans meet their needs and realize their dreams, with tax relief and reform, remains a major challenge before the Senate this year.

#### LOCAL LAW ENFORCEMENT ACT OF 2001

Mr. SMITH of Oregon. Madam President, I rise today to speak about hate crimes legislation I introduced with Senator KENNEDY in March of last year. The Local Law Enforcement Act of 2001 would add new categories to current hate crimes legislation sending a signal that violence of any kind is unacceptable in our society.

I would like to describe a terrible crime that occurred March 28, 1994 in Smithton, PA. A gay man, Paul Edward Steckman, was beaten to death. The attacker, a minor, said that he beat Mr. Steckman for making unwanted sexual advances.

I believe that government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Local Law Enforcement Enhancement Act of 2001 is now a symbol that can become substance. I believe that by passing this legislation and changing current law, we can change hearts and minds as well.

#### ADDITIONAL STATEMENTS

##### IN RECOGNITION OF THE INAUGURATION OF SISTER ROSE MARIE KUJAWA AS THE 6TH PRESIDENT OF MADONNA UNIVERSITY

• Mr. LEVIN. Madam President, I ask that the Senate join me today in commemorating the inauguration of Sister Rose Marie Kujawa as the 6th president of Madonna University. For over three decades, Sister Rose Marie has dedicated her time to educating the mind and spirit of youth in southeastern Michigan.

Sister Rose Marie, a 1966 graduate and mathematics major of Madonna College, returned to her alma mater in 1975 after a decade of teaching high school. During her first appointment in the mathematics department, Sister Rose Marie organized and taught the first computer courses at the college. Soon thereafter, she gained additional responsibilities in the planning and development office.

Madonna College underwent dramatic change in the years following Sister Rose Marie's promotion to the position of Academic vice president in 1978. Numerous undergraduate programs were introduced in areas such as applied science, biochemistry, computer science, international studies, Japanese, and psychology. At the same time, a number of departments and programs sought and received professional accreditations. The college also established writing and computer requirements for graduation.

The greatest change for the college, which came in 1991, was largely due to the dedication of Sister Rose Marie. As chairperson of the "University Study" committee, Sister Rose Marie compared the academic quality and support structures of Madonna with 13 other private universities and discovered that Madonna favorably compared with all of them. The college then took her findings to the regional accrediting body and the State of Michigan Department of Education. Both organizations concurred with her conclusions and soon thereafter Madonna College became Madonna University.

In addition to her work at the university, Sister Rose Marie committed a great deal of time to community service and sits on the boards of numerous community organization. She has also traveled to over 20 countries, where she has developed important overseas relationships for the University.

The importance of dedication such as Sister Rose Marie's cannot be overstated. I know that my Senate colleagues will join me in congratulating Sister Rose Marie and Madonna University on this significant occasion. •