

women in our Armed Forces make to ensure our continued freedom. In these turbulent and difficult times it is more important than ever to express our sincere and deep appreciation for the service of our Guard, Reserve, and active military.

To show our gratitude, I am pleased to announce that the first 7 days of June will be designated as Citizen Soldier Week. Through the passage of my resolution, S. Res. 58, we will recognize the unique sacrifices of members of the Reserves and National Guard.

Reserve and National Guard troops provide a substantial proportion of the combat forces required to carry out military operations. In doing so, many leave higher-paying jobs and place their civilian careers on hold to answer the call when our country needs their service. To begin providing the well-deserved recognition for their service, my colleagues and I have worked to make the first week of June, 2003, Citizen Soldier Week.

As I discuss this resolution and the importance of recognizing our citizen soldiers, I would like to make my colleagues aware of an active duty soldier, David S. Williams. David is a native of Chesapeake, VA who was captured by Iraqi forces after his AH-64 Apache attack helicopter was downed in central Iraq. I would like to offer my heartfelt concern and hope to David's family, and let them know I will do everything within my power to ensure David's safe return to his loved ones and his mother in Chesapeake, VA.

While David isn't a reservist or National Guardsman, his capture, and the effect it is having on his family and loved ones at home could happen to anyone who has the gumption to volunteer, serve, and defend our freedoms around the world.

And for that, all American soldiers—and their families—should be commended and thanked.

As our soldiers move closer and closer to Baghdad and continue to meet treacherous resistance, I believe it appropriate and right for the Senate to consider legislation to provide long overdue benefits to those who protect our cherished freedoms.

The Armed Forces Tax Fairness Act is an opportunity to provide our Armed Forces with logical tax relief to compensate them for their tireless and dangerous service to our country.

The men and women who join our military services are constantly faced with uprooting their families, being shipped off to foreign lands for months at a time, and long and difficult hours on the job. The jobs performed by our troops are often extremely demanding and come with great risk. As we are seeing daily in our liberation of the Iraqi people, these missions come with the real potential of casualties. While no legislation can compensate for the risks taken by our Armed Forces, I believe this legislation provides our troops deserved relief from unfair and burdensome tax.

The exclusion of tax from death gratuity payments should have been implemented generations ago. The freedoms that every American enjoys are protected by the service and sacrifice of those brave Americans who lost their life for this country. For the Federal Government to tax any portion of a death gratuity payment is wrong and insulting. The debt owed to the men and women who have died fighting for the principles of this country is incalculable, but the least this Government can do is offer the family some degree of comfort and compensation without asking for a portion in a tax return. Nothing can replace a soldier, sailor, airman or marine who does not come home; however, at least we can offer compensation without tax.

I fully support the Armed Forces Tax Fairness Act. However, I believe there are some other additional ideas that we, as the Senate, can adopt to improve the lives of those serving in our military. As many of my colleagues are aware, our troops are accorded a tax exclusion when serving in designated combat zones.

Earlier this year, I introduced legislation that would expand those combat zones to provide additional exclusion when our troops are deploying to dangerous areas around the globe.

I believe the combat zones tax exclusion should include the period in transit to that combat zone. By not subjecting military personnel to Federal or State taxes for this transit time, we would be providing a necessary benefit for the dangers associated with entering a combat zone. Deploying to a combat zone is a military operation that has its own set of dangers, from accidents to the constant threat of terrorist attack from the moment they leave their home port. And, our military personnel, including officers, should be covered by the full extent of the combat zone tax provisions during this critical period.

As we focus on the ongoing conflict in Iraq, I would like to remind my colleagues that we also have military personnel executing the war on terrorism. My legislation would also provide the proper tax breaks for service men and women serving on Operation Enduring Freedom in Guantanamo Bay, Cuba, and the Horn of Africa. We know that these two areas remain filled with danger and instability from terrorist threats, so the combat zone exclusion should also be applied to these duty stations.

Many of my constituents know the dangers associated with operating in Guantanamo Bay. The soldiers of the 2nd Battalion, 116th Infantry Regiment of the Virginia National Guard are serving in Cuba. They are playing an integral part in the war on terrorism and should be properly and fairly compensated for that service without taxation by the Federal Government during their service at Guantanamo.

I believe that personnel serving overseas in support of the global war on

terror are performing duties at least as hazardous as those performed by personnel in some existing qualified hazardous duty areas.

As our Active, Guard and Reserve Armed Forces engage in a war with Iraq, while continuing our worldwide campaign against terrorism, it is vital that we do all we can to support the men and women who bear the burden of our defense and security. Passage of the Armed Forces Tax Fairness Act and the legislation I have introduced would further indicate to the brave men and women of the Armed Forces and their families that their service is of great value and their sacrifices are understood and appreciated by a grateful Nation.

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#### ADDITIONAL STATEMENTS

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##### BENEDICT COLLEGE GOSPEL CHOIR WINS NATIONAL TITLE

● Mr. HOLLINGS. Mr. President, for the fourth time in as many years, the Gospel Choir of Benedict College in Columbia, SC, has won first place in the National Collegiate Choir Competition. This year the choir performed the "Hallelujah Chorus" and gospel tunes such as "We Are At War" in the competition held in New York City under the sponsorship of the Black Music Caucus of New York.

The singers are not only fine musicians, but they are outstanding members of the community—many of them are preparing for some form of service to the church. Although this Senator cannot always carry a tune, having the best choir in the land is a source of great pride to me and my State, and I wish to congratulate all the singers and the choir's director, Mr. Darryl Izzard.●

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##### PAYING TRIBUTE TO ALMA ZWICK

● Mr. LAUTENBERG. Mr. President, I pay tribute to one of my constituents who is celebrating her retirement from the government of Camden County. Alma Zwick first joined county government in 1978 as a Clerk Typist. On April 1 of this year she will officially retire as a Purchasing Expeditor. For 25 years she has dedicated herself to helping her community be a better place.

Ms. Zwick has also been involved civically in Haddon Township. Throughout the years she has served as Vice-President of the Haddon Township Democrat Club and as a Committeewoman of the township. She has also been a member of the Haddon Township Rent Control Board and treasurer of the Haddonview Tenants' Association.

Just as Alma Zwick has been dedicated to her fellow citizens, she has also been dedicated to her family of three brothers, three sisters and 28 nieces and nephews.

I ask my colleagues to join me in saluting Alma Zwick for her 25 years of service to Camden County.●