

The standard 1040 tax form that individuals must fill out each year says:

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

If Joe Sixpack is required to sign this oath for his family, why shouldn't Josephus Chardonnay be required to sign that same oath for his big corporation?

So, my amendment simply requires that henceforth the chief executive officer of all publicly owned and publicly traded corporations must sign the corporation's annual Federal tax return.

Currently, there is an IRS rule that corporations can designate any corporate officer to sign their tax return. But that won't get it, Mr. president. Let's be specific. The CEO is the one who must sign the tax return and must be accountable for it.

Where I come from it is expected that those being paid to mind the store should at least know whether the store is losing or making money.

If any CEO is not willing to sign the company tax return if they are not willing to take steps to satisfy themselves that their corporation is accurately reporting financial information—then those CEOs have no right to the prestige and respect that goes with the position they hold.

What is good for the goose is good for the gander.

So, I thank my colleagues for holding our CEOs to the same standard that we now impose upon our average wage earners.

ORDER OF PROCEDURE

Mr. SUNUNU. Mr. President, I ask unanimous consent that there now be a period of morning business until 2:30 p.m. today, with Senators to speak for up to 10 minutes each and the time equally divided in the usual form. Further, I ask unanimous consent that at 2:30 the Senate stand in recess until 3:30 today.

The PRESIDING OFFICER. Is there objection?

Mr. REID. Mr. President, it is my understanding the recess is because the Secretary of Defense is coming to the Capitol; is that right?

Mr. SUNUNU. That is correct.

Mr. REID. Does the acting majority leader know what we will do at 3:30?

Mr. SUNUNU. I am sorry; I didn't hear the question.

Mr. REID. The question is, Is the acting majority leader informed as to what we will do at 3:30?

Mr. SUNUNU. I am, indeed.

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

UNANIMOUS CONSENT AGREEMENT—S. CON. RES. 31

Mr. SUNUNU. Mr. President, I ask unanimous consent that at the 3:30 p.m. today, the Foreign Relations Com-

mittee be discharged from further consideration of S. Con. Res. 31 and the Senate proceed to its immediate consideration, provided that there be 1 hour of debate on the resolution equally divided between the majority leader and the minority leader or their designees, with no amendments or motions in order to the resolution, that the only amendment in order be a Lieberman amendment to the preamble which is at the desk, and that upon the use or yielding back of the time, the Senate proceed to a vote on the resolution. I further ask unanimous consent that following the adoption of the resolution, the amendment to the preamble be agreed to, the preamble, as amended, be agreed to, and all of the above mentioned occur without any intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Mr. REID. No objection.

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

The Senator from New York.

RECESS

The PRESIDING OFFICER. In my capacity as a Senator from North Carolina, I ask unanimous consent that the Senate stand in recess under the previous order.

There being no objection, the Senate, at 2:30 p.m., recessed until 3:30 p.m., and reassembled when called to order by the Presiding Officer (Mrs. DOLE).

The PRESIDING OFFICER. In my capacity as a Senator from North Carolina, I suggest the absence of a quorum.

The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

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

Mr. REID. Madam President, I ask unanimous consent that I be allowed to speak as in morning business.

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

WILLIAM "WILLIE" MCCOOL SCHOOL

Mr. REID. Madam President, 2 days ago, the Senate passed by unanimous consent H.R. 672, a bill to rename Guam South Elementary and Middle School after CDR William McCool, the pilot of the *Columbia* Space Shuttle.

Guam has a unique tie to LCDR William McCool. He lived on Guam and attended Dededo Middle School and John F. Kennedy High School in the 1970s while his father served as a Navy and Marine pilot, a veteran of the Vietnam conflict. His father, Barry, is a Las Vegas resident, as is his mother, Audrey. Commander McCool's mother is dean at the University of Nevada, Las Vegas. His dad, Barry, after retiring from the military, teaches and is a graduate student at UNLV.

Willie was an exceptional student and a talented athlete in high school. He graduated with good grades in high school, of course, and went to the U.S. Naval Academy. He graduated with a 4.0 grade point average at the Academy in Annapolis, but only finished second in his class because one person had a better grade point average. After he graduated from the Academy, he received advanced degrees in computer science and engineering and became an elite pilot.

He had more than 400 carrier landings and almost 3,000 hours of flight experience in the Navy. Willie McCool was a dedicated father and husband. Due to the tragedy in space, he left behind his wife Lani and their three sons, Sean, Christopher, and Cameron.

As I indicated, Nevada also has a tie with Willie McCool because of his parents. It is traditional in Nevada that every legislative session, the congressional delegation—it used to be very small, of course, with only three members in the Nevada congressional delegation, but now there are five because of our Third Congressional District. We always go to the legislature and speak. When I spoke this February at the State legislature shortly after this tragedy in space, I had his parents there. They traveled from Las Vegas to Carson City for this joint session of the legislature. I said a few things, I am sure, that the members of the legislature agreed and thought was OK when I mentioned and pointed out his parents. Everyone in the Chamber rose and applauded these two very sad but proud parents.

So I am happy that there is a school in faraway Guam named after Willie, who pursued his dream of space with vigor and passion. Teachers on Guam point to his remarkable life to inspire schoolchildren to dare to dream big and believe in themselves and to reach for the stars.

While he was at Dededo Middle School in Guam, young Willie wrote a poem that was published on the front page of the school newspaper that revealed his love of Guam and his early ambition to be an astronaut. This is a poem written by a child in middle school, but I think it really gives insight into this young man's dreams. This is the poem he wrote:

I came to an island in the middle of the sea,
It was so nice that I jumped for glee.
There are palm trees, coconuts, and bananas,
too

Plus birds and fish so unbelievable but true.
It is so nice that no one can complain.
But he who does must be insane.
This is such a nice and beautiful place,
You'd think it was heaven—or outer space.

Even back then, Willie was thinking of going into space, and he did, now leaving behind the proud family members and an entire Nation that is aware of the sacrifice he made along with those others on that spacecraft.

I salute Willie McCool and his family and join in applauding and congratulating those school authorities in Guam who will have a school named