

BLITZKRIEG ON FREEDOM IN
BURMA

Mr. McCONNELL. Mr. President, this weekend's violent repression of democracy activists in Burma underscores the illegitimacy and brutality of the State Peace and Development Council, SPDC, and its political arm, the Union Solidarity Development Association, USDA.

Although reports are still coming in from the field, Burmese democracy activist Daw Aung San Suu Kyi and supporters of the National League for Democracy, NLD, were attacked on Saturday by armed agents of the junta in Yaway Oo, some 400 miles north of Rangoon. Four people were reported killed, and scores injured and arrested—including Suu Kyi and other members of the NLD.

Given the SPDC's total disregard for the human rights and dignity of the people of Burma, I expect the death toll and number of arrests relating to this incident to rise over the next few days and weeks.

Between the attack and the closure of NLD offices and universities, the SPDC has launched a blitzkrieg on freedom in Burma.

My immediate concern is for the welfare of all NLD members and their supporters, and for safety and security of Suu Kyi. The world must know for certain that Suu Kyi is alive and well. It is absolutely essential that U.N. Special Envoy Tan Sri Razali Ismail meet with Suu Kyi and other imprisoned activists should he travel to Burma later this week.

The international community must meet this brutal assault not with diplomatic niceties, but with forceful condemnation and concrete sanctions against the thugs in Rangoon.

In response to Suu Kyi's arrest and the murder of Burmese democracy activists, the administration should immediately—right now—expand the visa ban against the SPDC to include past and present leadership of both the Council and the USDA. SPDC and USDA assets should be identified in the United States and frozen right now.

To paraphrase Winston Churchill, it is time to draw the sword for freedom and cast away the scabbard.

Mr. President, I am going to continue to closely follow developments in Burma. I will have more to say on this matter tomorrow and later in the week.

MORNING BUSINESS

Mr. McCONNELL. Mr. President, I ask unanimous consent that the Senate proceed to a period for morning business.

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

SALUTE TO THE 147TH FIELD
ARTILLERY

Mr. DASCHLE. Mr. President, Thursday, May 22, the 5th U.S. Army de-

mobilized Battery C, 2nd Battalion of the South Dakota National Guard's 147th Field Artillery. This unit, from Redfield and Miller, was among more than 20 Guard and Reserve units from my State called to active duty in support of Operation Iraqi Freedom.

Today, these soldiers and their service become a part of South Dakota's military heritage. Like those who served in the two world wars, in Korea, in Vietnam and numerous other places, this new generation has answered the call. They have offered to make every sacrifice, including life itself, to protect our freedom and security. We must never forget them or the honor with which they served.

This unit participated in a mobilization with few precedents in South Dakota history. Nearly 2,000 Guard and Reserve troops were called to active duty in our State, by far the largest mobilization since World War II. At the time the fighting began, units from more than 20 communities had been called up, from Elk Point in the south to Lemmon in the north, from Watertown in the east to Custer in the west. Indeed, our State's mobilization rate ranked among the highest of all the States on a per-capita basis.

These soldiers were proud to serve, and their communities are proud of them. Across the State, thousands of citizens pitched in to participate in send-off parades, to lend a hand for families who suddenly had to get by without a mom or dad, and even to assist with financial hardships caused by the mobilization. This mobilization was a Statewide effort, in many ways.

South Dakota's Guard and Reserve units provided our active duty forces in Iraq with invaluable support. Many units did not participate directly in combat, which ended more quickly than anyone expected. But we all know that the battle would have been waged much differently if our Guard and Reserve units had not been ready to deploy as needed. Furthermore, we know that some units will play an important role in the work of restoring peace and order to Iraq, as well as rebuilding basic infrastructure. These tasks will be vital to ensuring that Iraq becomes a stable nation, hopefully with a prosperous economy and democratic government. This is how we can win the peace and save future generations from another conflict.

In addition to the service of this particular unit, I want to acknowledge the sacrifices and dedication of the families who stayed home. They are the unsung heroes of any mobilization. They motivate and inspire those who are far from home, and they, too, deserve our gratitude.

Today, I join these families and the State of South Dakota in celebrating the courage, commitment, and success of the members of the 147th Field Artillery, and I honor their participation in this historic event in our Nation's history. Welcome home. Thanks to all of you for your courage, your sacrifice,

and your noble commitment to this country and its ideals.

JOBS AND GROWTH TAX RELIEF
RECONCILIATION ACT OF 2003

Mr. KYL. Mr. President, I rise today to express my support for H.R. 2, the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Former President Ronald Reagan often said, "If you want more of something, subsidize it. If you want less of it, tax it." In recent polls, the American people have consistently said they want more job creation and more economic growth. This legislation, which President Bush is expected to sign into law this weekend, is specifically tailored to achieve these very important goals—by reducing taxes in the right way, it will enable businesses to create jobs and it will spur greater economic growth. It will also help American families keep more of their hard-earned money to spend or save, as they see fit.

One of the most important things the legislation does is accelerate the tax rate cuts already scheduled to take effect. In 2001, Congress passed a law that set in motion a series of income tax rate reductions that were scheduled to be phased in over the next several years. Because of the slow phase-in, the 2001 tax cuts had a muted impact on the U.S. economy and taxpayers felt little benefit. The bill we pass today will make all of those rate reductions effective this year. Taxpayers will see their withholding adjusted almost immediately and will begin reaping the benefits right away.

A key component of this provision is that it brings the top tax rate down to 35 percent—the same rate that corporations pay. While opponents claim this will only benefit wealthy taxpayers, I suggest that they look at what kind of taxpayers fall into the top bracket. The overwhelming majority—nearly 80 percent—of taxpayers in the top bracket have small business income. Small businesses, which are pass-through entities that are taxed at individual rates, are responsible for the creation of at least half of all jobs in the economy; reducing their tax burden will help them expand and create more jobs. Fairness and sound economics dictate that we should not tax small businesses at a higher rate than we tax big corporations. This bill fixes this so that the top small business rate will be the same as the top corporate rate.

Our bill also significantly reduces the taxes individuals pay on dividends they receive from corporations. In order to change investment behavior—and we know that the ongoing economic troubles are almost exclusively related to a collapse in business investment, not to a problem of consumer demand—taxpayers must see a meaningful and permanent reduction in rates at the margins. The bill we pass today does that.

Under current law, a corporation pays taxes on its earnings, usually at a rate of 35 percent, and its shareholders