

kicked the Super Bowl-winning field goal, it was the culmination of a lot of great coaching and coordination under the leadership of Brad Seely.

Brad has long been an outstanding coach, serving with the Indianapolis Colts, New York Jets, and Carolina Panthers. Since 1999, Brad has been a member of the New England Patriots coaching staff and has played an integral role in the organization's two titles in the past 3 years. Prior to his career in the NFL, Brad coached throughout the college ranks at Colorado State, Southern Methodist, North Carolina State, Pacific, and Oklahoma State.

It is my great pleasure to honor Brad today. He has been a key part of the New England Patriot's success and has made his home State proud.

TRIBUTE TO LARRY JOHNSON

Mr. REID. Mr. President, I rise today to comment on a prestigious conservation award that will be bestowed upon Larry Johnson of Reno, NV later this week.

Larry is an environmentalist in the most positive sense of the word. He is a sportsman in the most positive sense of the word. He tirelessly invests his time, energy, money and passion in the protecting, restoring and enhancing Nevada's environment. He knows that the environment is synonymous with wildlife habitat, and that natural ecosystems support the fish and game he values so dearly.

As a trustee of the Eastern Nevada Landscape Coalition, Larry has worked to restore the native habitats of the Great Basin. This involvement also reflects his understanding that Nevadans can work together, through collaboration and innovative partnerships, to make our public lands better for wildlife, better for fish, and better for people.

Larry Johnson is a conservationist. He works hard to ensure that we actively manage Nevada's landscape. He holds public land managers and State wildlife officials accountable, but he also views them as allies. For example, he builds "guzzlers" where big game can find water in the desert, and he serves on resource advisory councils for the Bureau of Land Management.

Indeed, Larry is famous throughout Nevada for his tireless work on behalf of our desert bighorn sheep. He is a trustee and longtime member of the board of directors of Nevada Bighorns Unlimited. He raises money, he donates money, and he donates his valuable time and expertise to the noble goal of enhancing bighorn sheep habitat, and preserving the wonderful heritage of the American West.

Larry is a man of principle, a man of ideas, a man of action, and a man exceptionally worthy of the Wayne E. Kirch Nevada Wildlife Conservation Award.

He is a great citizen, a great Nevadan, and a great American.

Chief Seattle once said: "we do not inherit the Earth from our parents, we borrow it from our children." Larry Johnson fulfills our responsibility to be good stewards of the planet we will pass along to future generations.

Because of his dedication to conservation, our children will enjoy a richer legacy of wildlife and recreational opportunities.

Today I congratulate Larry Johnson for this much-deserved recognition of his work to preserve Nevada's natural heritage.

UNITED STATES-JAPAN TAX TREATY

Mr. LUGAR. Mr. President, I rise today in strong support of ratification of the United States-Japan Tax Treaty. As chairman of the Foreign Relations Committee, I held a hearing on this treaty on February 25, where the committee heard testimony on the treaty's benefits from the Treasury Department, the National Foreign Trade Council, and the United States-Japan Business Council. Our committee voted to approve the treaty, along with several other items, by a vote of 19 to 0 at a business meeting last week.

The Japan Tax Treaty is particularly significant due to our expansive trade and investment relationship with Japan. The United States and Japan are the two largest economies in the world, and account for approximately 40 percent of the world's gross domestic product. Japan is the fourth largest source of imports to the United States and the third largest export market for United States goods. The treaty, signed on November 6, 2003, by Treasury Secretary Snow and Japanese Ambassador Kato, will improve the ability of United States businesses to expand and prosper in Japan. It also will continue to encourage Japanese investment in the United States that contributes to the growth of our economy.

The original Japan Tax Treaty was signed in March 1971 and went into force in January 1973. Since then, both United States and Japanese domestic tax laws have changed dramatically. Until now, the 1971 treaty has not been amended to reflect those changes or the monumental expansion of the United States-Japanese commercial relationship.

American companies doing business with Japan are eager for this update of the bilateral tax treaty. It will guarantee more equitable treatment for United States corporate investors and relief from double taxation; it will strengthen dispute resolution mechanisms related to tax issues between our countries; and it will eliminate withholding taxes on all royalty income, certain interest income, and dividend income paid to parent companies.

The overall benefit of the treaty is that our companies will become more competitive in the Japanese market. Japan is currently a party to tax agreements with several other nations

that reduce double taxation for companies from those nations doing business in Japan. Consequently, without this treaty, United States businesses will continue to face a competitive disadvantage in the area of taxation.

Following transmittal to the Senate this past December, the Foreign Relations Committee engaged in a thorough review and analysis of the treaty. Officials from the Department of Treasury briefed the committee extensively on the impact of the treaty on business relations between the United States and Japan. The committee also consulted with numerous commercial entities with operations in Japan. These entities all have indicated that the treaty will make them even more competitive in a market where they already are successful. In addition, the committee has had meetings with commercial officers from the Japanese Embassy to discuss ratification and implementation of the treaty.

I understand that the timing of enactment of the Japan Tax Treaty is critical. Therefore, I have prioritized it on the Foreign Relations Committee's agenda, and I am grateful to the majority leader for bringing it quickly to the Senate floor. I also have written to the Japanese Finance Minister and leaders of the Diet to encourage them to join us in acting swiftly to bring the treaty into force.

I want to take this opportunity to thank the Treasury Department and its International Tax Counsel Barbara Angus both for their work in producing this agreement and for their cooperation with the Foreign Relations Committee during the treaty's consideration. I would also like to salute the business community, and in particular the National Foreign Trade Council and the United States-Japan Business Council for their leadership and advocacy on behalf of this treaty.

Mr. President, this treaty is good for the United States and good for our relationship with Japan. I urge my colleagues to vote to ratify it.

CIVIL COPYRIGHT ENFORCEMENT

Mr. LEAHY. Mr. President, with the advent of the digital age, we had great hopes that the possibility of distributing music, films, books, and software on the Internet would bring us an unprecedented variety of content online with ever-increasing ease. Unfortunately, those hopes have not yet been realized. The very ease of duplication and distribution that is the hallmark of digital content has meant that piracy of that content is just as easy. The very real—and often realized—threat that creative works will simply be duplicated and distributed freely online has restricted, rather than enhanced, the amount and variety of creative works one can receive over the Internet. Part of combating piracy includes offering a legal alternative to it. Another important part is enforcing the rights of copyright owners. Senator