TO AMEND THE INTERNAL REVENUE CODE OF 1986 -- (Senate - December 08, 2006)

[Page: S11658]

Mr. FRIST. I ask that the Chair lay before the Senate a message from the House of Representatives on H.R. 6111.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report.

The legislative clerk read as follows:

Resolved, that the House agree to the amendment of the Senate to the bill H.R. 6111, entitled an act to amend the Internal Revenue Code of 1986, and to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending, with amendments.

CLOTURE MOTION

Mr. FRIST. I move to concur in the amendment of the House, and I send a cloture motion to the desk.

The PRESIDING OFFICER. Under rule XXII, the clerk will now report the motion to invoke cloture on the motion to concur in the House amendment to H.R. 6111.

The legislative clerk read as follows:

Cloture Motion

We the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the motion to concur in the House amendment to H.R. 6111: to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending.

Bill Frist, Johnny Isakson, Richard Burr, Jon Kyl, R.F. Bennett, Christopher Bond, John Cornyn, Rick Santorum, Mike Crapo, Jim Talent, Pat Roberts, Chuck Grassley, Pete Domenici, Jim DeMint, John Thune, Kay Bailey Hutchison, George Allen.

AMENDMENT NO. 5236

Mr. FRIST. I now move to concur in the amendment with an amendment which is at the desk.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Tennessee [Mr. **FRIST**] moves to concur in the House amendment to the Senate amendment to the bill H.R. 6111, with an amendment numbered 5236:

At the end of the House Amendment, add the following:

This Act shall become effective 2 days after the date of enactment.

Mr. FRIST. I ask for the yeas and nays on the motion.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The yeas and nays were ordered.

AMENDMENT NO. 5237 TO AMENDMENT NO. 5236

Mr. FRIST. I send a second-degree amendment to the desk.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Tennessee [Mr. **FRIST**] proposes an amendment numbered 5237 to amendment No. 5236:

Strike ``2 days'' and insert ``1 day''.

Mr. FRIST. I ask unanimous consent that Senator *Gregg* be recognized in

order to make a point of order against the pending legislation; provided that Senator *Grassley* then be recognized in order to move to waive and that there then be 30 minutes equally divided, with the first 15 minutes by Senator *Grassley* and the next 15 minutes by Senator *Gregg*, for debate, equally divided in the usual form; provided further that following that debate, the Senate proceed to a vote on the motion to waive and that if the motion to waive prevails, the Senate then proceed to a vote on the motion to invoke cloture, notwithstanding the provisions of rule XXII; I further ask that if cloture is invoked, the motion to concur with an amendment be withdrawn and the Senate proceed immediately to a vote on the motion to concur in the amendment of the House, without further intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. FRIST. Mr. President, what we have just done is laid out a procedure whereby a point of order will be made. Senator *Grassley* will make a motion to waive. We will have a vote on the motion to waive the point of order, a cloture vote, and ultimately passage. There will be three votes. The first vote will be at approximately 12:30, 12:35.

The PRESIDING OFFICER (Mr. **COLEMAN**). The Senator from New Hampshire.

Mr. GREGG. Mr. President, at this time, under the unanimous consent agreement, I will make my point of order.

The pending bill violates three significant elements of the Budget Act. After I make the point of order, I know the Senator from Iowa, the chairman of the Finance Committee, is going to move to waive it. And then he has 15 minutes and then I will have 15 minutes and we will explain the reasons for the issue.

So at this time, I make the following point of order.

The pending motion to concur violates section 302 and section 311 of the Budget Act because it exceeds the Finance Committee allocation and breaches the revenue floor set under the fiscal year 2006 budget resolution. It would also increase the deficit in excess of the pay-go limit by $17.5 billion. I raise a point of order against the motion under section 302 and 311 of the Budget Act and section 505 of the budget resolution for fiscal year 2004.

The PRESIDING OFFICER. The Senator from Iowa.

Mr. GRASSLEY. Mr. President, I move to waive the budget point of order on the appropriate sections of this pending legislation.

Mr. GREGG. Mr. President, have the yeas and nays been ordered under the unanimous consent agreement?

The PRESIDING OFFICER. Is the Senator seeking the yeas and nays?

Mr. GREGG. If they have not been ordered under the unanimous consent agreement, I would ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The yeas and nays were ordered.

The PRESIDING OFFICER. There are 30 minutes of debate on the motion.

Mr. GREGG. Mr. President, the Senator from Iowa, I understand, has the first 15 minutes. Mr. President, parliamentary inquiry: It is my understanding that the time now running is running against the time of the Senator from Iowa; is that correct?

The PRESIDING OFFICER. The Senator from Iowa has the first 15 minutes.

The Senator from Iowa.

Mr. GRASSLEY. Mr. President, I want my colleagues to understand that if this budget point of order is not waived, this legislation that we have been working on for a period of 8 months, and should have been passed in July--probably should have been passed in May, but for sure in July, and here we are still doing it--will not be passed.

I want to comment on why, without hearing my colleague yet--and going before him, but anticipating from some statements that have been in the press--why he is wrong about his point of order against this legislation.

Earlier today, there were comments made by my Republican colleague regarding the tax extenders bill. I would like to take a few minutes to clarify the record regarding the tax extenders bill.

Three points:

First is the claim that tax cuts are a budget buster, that it is tax cuts that are putting us in the red. Nothing could be further from the truth. We have seen tax receipts going up by a record amount. From 2004 to 2005, receipts went from $1.8 trillion to $2.1 trillion. The calculators at the Treasury needed new batteries to count the new dollars coming in this year, increasing from $2.1 trillion to $2.4 trillion--an 11.8-percent increase. These tax receipts far outpace what was projected in the budget, and, most importantly, the budget resolution we are currently operating under.

The bottom line: Taxpayers are sending checks to the Treasury well over $100 billion in excess of what was expected under the budget resolution. We are now taking action to prevent what is effectively a tax increase. I never thought I would hear a Republican advocating we ought to have a tax increase. If we do not pass this legislation, 19 million people are going to have tax increases.

And let my colleagues absolutely be clear in understanding that failure to pass this legislation, then, is not just about nothing, it is about allowing tax increases to go into effect. And they would go into effect without even a vote of the Congress. Taxpayers, then, will

be writing checks even bigger than this unexpected amount of money that is coming into the Treasury already, if this legislation does not pass. Teachers, parents of college students, working families will all have to dig deeper into their pockets to pay for out-of-control spending in Washington.

Taxes are pouring into the Treasury. As I said earlier, it is not for the lack of tax receipts that we are seeing a deficit. It is because of the inability to control spending. In my time here in Washington, DC, I have never seen that the way to control spending is to keep taxes high. Higher taxes is a license to spend more money. And that is borne out by the facts. While tax receipts have gone up 11.8 percent in 2005-2006, spending has increased 8.6 percent.

It is important for my colleagues to also understand that much of the tax cuts that are in the tax extender package were expected to be included in the $70 billion tax cuts passed in the budget resolution--the budget resolution out of the Budget Committee.

I find it extremely frustrating that those who come to the floor and decry this bill fail to note it is because we made room for other priorities, priorities they championed, such as capital gains and dividend cuts in the tax reconciliation bill, that we were unable to include the tax extender provisions in that reconciliation bill last spring. And it is for that reason that we now have to consider an extender bill.

It reminds me of the fellow who complains about not being able to get a BLT sandwich after he ate all the bacon. And speaking of bacon, one of the major pork products, I would now like to turn to the second point: the discussion on the floor earlier about earmarks.

I know my colleagues who serve on the Appropriations Committee have familiarity with the term ``earmark.'' Earmark is something that goes to one individual or one company. That is not what this bill is about. But they have tried to characterize it that way. This bill provides tax relief, and these provisions provide tax relief that is not for one individual or one company. They are not earmarks.

For example, the deduction for tuition will help--let me take a State at random. Let's take New Hampshire as an example. It helped 23,124 taxpayers in the year 2004. These tax policies, then, are not earmarks when you are helping 23,000 taxpayers in New Hampshire. And failure to extend the tax extenders means that these taxpayers are going to have an increase in taxes.

Earlier we heard on the Senate floor discussion about a tax provision that benefited songwriters. Again, this is not an earmark. As most Members who have been to a record store recently are aware, there is more than one songwriter in this country. But I raise the songwriter provision to respond to another point, which is that there are provisions in this bill that because of the Senate rules, Members will be prevented from effectively raising concerns.

The songwriter provision, supported by several Members on both sides of the aisle, was voted on by Members earlier this year in the tax reconciliation bill. It already passed the Senate. The extenders bill is now making that provision permanent. Members had ample opportunity to raise concerns about this provision when it was considered 6 months ago. Not a discouraging note was heard. In fact, colleagues who discussed this provision earlier today actually voted for the legislation that contained the songwriter provision. Talk about saying one thing and doing another. So I think those who sang the first verse earlier in the year should be cautious about complaining that we are now singing the second verse.

Finally, I want to comment about the point raised on the sales tax deduction. Again, you call that an earmark, when people in nine States who would not be able to deduct their State sales tax from their Federal income tax have the opportunity to do it? It is affecting 10 million people, and that is an earmark? I find the statements made about the sales tax to be of concern and a misrepresentation of policy.

First, my colleagues earlier heard complaints about the cost of the sales tax provision but then in the same breath complain that the sales tax provision does not cost enough, that the sales tax provision's flaw is it should be expanded to both itemizers and nonitemizers, which then would cost billions more.

The easy answer is that the intent is to roughly mirror the deduction for State income tax that residents of the rest of the States have. The State income tax

deduction is only for itemizers. So why would you want the sales tax deduction to be expanded to include nonitemizers?

Second, the deduction for sales tax is only allowed in lieu of a deduction for the income tax. So the benefits that it provides to residents of States such as New York and California, who have both a State income tax and sales tax, is limited. But it does certainly provide real benefits to taxpayers who live in States without a State income tax but do have a State sales tax.

The provision means that the Federal Tax Code will not treat similarly situated taxpayers differently based on how the State decides to raise revenue. The Finance Committee has seen no evidence that States have responded to this provision by raising the sales tax.

I appreciate the opportunity to clear the record and separate facts from fantasy when it comes to this tax extender bill. These are important provisions that we need to act on now to ensure that taxpayers can properly file their tax returns and receive much-needed tax relief.

Finally, the Congressional Budget Office has scored the total health package as costing $1.7 billion over 5 years. The $1.7 billion stems from the cost the Congressional Budget Office has attributed to making the Recovery Audit Contractor Demonstration a permanent part of the Medicare Program and implementing it on a nationwide basis.

The 3-year demonstration project was authorized in the Medicare Prescription Drug Act of 3 years ago and requires the Center for Medicare Services to contract with the recovery audit contractors to detect Medicare overpayments and underpayments and to recoup overpayments. Typical overpayments involve improper coding or billing for services for which there is no medical necessity. Also, Medicare inadvertently pays for services when another payer, such as a worker's comp or auto insurance, should be a primary payer.

Despite being implemented for a limited time in three States, this demonstration has already shown enormous potential for the identification of overpayments and underpayments and the recoupment of overpayments. In fiscal year 2006, this demonstration identified around $300 million in improper payments in three States. It is estimated that implementing this program on a permanent basis nationwide would result in approximately $8 billion in recovered funds being returned to the Medicare trust funds over 5 years. And somebody is bellyaching about investing $1.7 billion to bring back $8 billion.

CBO has assigned a cost to this provision because of a budget scoring rule--some scoring rule that somebody ought to do something about--called rule 14, which says that ``no increase in receipts or decrease in direct spending will be scored as a result of provision of a law that provides direct spending for the administration or program management activities.'' As a result, even though they are real and substantial, savings from this program will not be recognized for budget purposes.

Despite the potential of a budget point of order, we have included this provision in the package because it is simply good policy. It will recover billions that would otherwise be wasted in the Medicare Program--some of it fraudulently wasted. For all these years, Medicare has not been able to effectively detect payment errors. The nationwide adoption of this program will result in real savings for the Medicare Program and, ultimately, the taxpayers.

Mr. President, I wish to talk briefly about the issue of Red Cross reform. The Red Cross is one of the great institutions in this country. It is supported by

millions of Americans with their volunteer work and contributions. Americans have a right to expect the best from this proud organization.

On Monday, I shared with leadership staff on both sides of the aisle as well as interested members copies of legislation that brings much needed reform to the governance of the Red Cross. The Red Cross is congressionally chartered and therefore any reforms to the governance require changes in statute.

As many of my colleagues know, I have been active in oversight of the Red Cross since problems came to light with the organization after the tragedy of 9/11. However, it was after the Katrina hurricane that it became evident that fundamental change was needed in how the organization was managed and governed.

In response to my oversight, the Chairman of the Board Ms. Bonnie McElveen-Hunter called for an Independent Governance Advisory Board. I thank her for her leadership and responsiveness to the concerns raised.

This board recently issued its report ``American Red Cross Governance for the 21st Century'' which can be found on their website. This report is based on the fine work of its Chair, Karen Hastie Williams as well as Peter Clapman, Professor Charles Elson, Margaret Foran, Professor Jay W. Lorsch, Patricia McGuire and Professor Paul Neuhauser. I thank them all for their service.

The legislation that I shared with colleagues on Monday is based on the findings of the report from the Independent Governance Advisory Board which was approved by the Red Cross Board of Governors and released to the public on October 30, 2006.

The legislation deals with such vital issues as the size and role of the board; the characteristics of who should serve on the board; the role of cabinet members in Red Cross governance; the creation of an ombudsman; the responsibilities of the Government Accountability Office and many other important matters.

However, while the statutory changes are important, much of the hard work of changing the culture and governance of the Red Cross will have to be done by the management and board of the Red Cross. I expect them to look to the findings of the report as a close guide for their actions on the details.

I am hopeful that this legislation, which has the support of the Red Cross, can be passed by unanimous consent quickly so that we can have in place a Red Cross that has effective and modern leadership for this Nation.

However, I am deeply discouraged that despite the fact that this legislation has been cleared for several days on the Republican side it still has not been cleared on the Democratic side, and this despite the fact that the legislation has been originally cosponsored by Democrat Senators **KENNEDY, LANDRIEU** and **AKAKA** as well as Senators on this side of the aisle, **SANTORUM, ENZI, ISAKSON, MARTINEZ** and **DOLE.** As my colleagues all know, Senator **DOLE** was the former President of the Red Cross. I am pleased to have all their support.

But I am very frustrated that I have received no response or courtesies from the Democrat leadership of why this commonsense and needed legislation cannot be passed.

I have been informed that staff in the other body have stated to Red Cross officials that they do not want to pass this legislation because they want it to be

an early victory for the new Congressional leadership. I do not want to believe that that is the reason why there is no action on these reforms.

The failure to act on these reforms is having a very real and very negative impact on the vital work of the Red Cross. I met with the Chairman of the Board of the Red Cross just two days ago and she informed me that the failure to pass this legislation quickly is hurting their efforts to successfully recruit and bring into place a new CEO. In addition, the needed changes to the governance structure at the Red Cross are also frustrated by the failure to make the necessary statutory changes.

We saw with Katrina the need for strong leadership and governance at the Red Cross. The Red Cross has taken the right steps to make reforms, reforms that will lead to better service for the American people in times of need. The Democrat leadership should be placing those same priorities first. I call on them to allow us to go forward with passing this legislation.

Mr. GRASSLEY. Mr. President, in connection with H.R. 6111, the Tax Relief and Health Care Act of 2006, the nonpartisan Joint Committee on Taxation has made available to the public the following document: Joint Committee on Taxation, Technical Explanation of HR. 6408, The ``Tax Relief and Health Care Act of 2006,'' as Introduced in the House on December 7, 2006--(JCX-50-06)--December 7, 2006. This technical explanation expresses the Senate Finance Committee's understanding of the tax and other provisions of the bill and serves as a useful reference in understanding the legislative intent behind this important legislation.

Senator *Domenici* wants a few minutes. How much time do I have?

The PRESIDING OFFICER. Nine minutes.

Mr. GRASSLEY. The Senator can have 2 minutes.

Mr. DOMENICI. Mr. President, I rise tonight to remind the Senate that in this bill is something we can all be proud of, especially on this cold night. The American people are using more and more natural gas in their homes, and they will soon be getting bills--or they already have--with the increases in the cost of natural gas beginning to show up. Many companies have already closed their doors because natural gas prices are so high.

For the first time, we will have passed a production-oriented bill with reference to natural gas and crude oil. In this bill is the Gulf of Mexico Energy Security Act--passed by bipartisan votes in the Senate--which establishes some precedent because, for the first time, we are now going to do some deepwater drilling. We held that in abeyance for about 25 years and acted as if we didn't need any, just leave it there. It is American, but we won't use it.

Well, we are going to start now. That will open other States which can look at this bill and say: We ought to join up and begin to let drilling take place off of our coast, because they will share in the proceeds--the second good precedent that is made in this bill.

It will produce large quantities of natural gas over the next decade and a small amount of crude oil--1.2 billion barrels. With reference to natural gas, it will produce gas for millions of homes and thousands upon thousands of businesses. It will be American-owned business, drilled by American companies, supplied to Americans by Americans, with American dollars involved for everybody along the way.

What a good thing to say tonight in the cold parts of America and in the coldness of tonight--that we have done something to produce natural gas and

hold the price of natural gas where it is or reduce it because of the new supply. It is very important and should be something everybody in this Chamber is proud of. A lot of things we are not so proud of tonight. It takes too long to get some things done. We have not gotten a lot of them done on time. We have not governed quite properly. But this is a good one. I am thankful to those on this conference for putting it in.

I thank Senator *Grassley*, and I thank his counterpart here. On the House side, they had to accept it exactly as we put it in because if it came here differently, we would never get it passed. That happened. Thank you.

Mr. GRASSLEY. How much time do I have?

The PRESIDING OFFICER. Six minutes.

Mr. GRASSLEY. I will give 4 minutes to the Senator from Louisiana.

Ms. LANDRIEU. Mr. President, let me join my colleague from New Mexico in thanking the leaders of this bill, Senator *Grassley* and Senator *Baucus*, for their acquiescence to put this very important measure, which over 70 Senators voted earlier in the year to do, but to put it on this measure to make sure it passed.

Mr. President, you have not been in this Chamber long, but you know this has been a debate which has gone on around Louisiana and the gulf coast for almost 60 years--literally since President Truman was President of this country and offered 37.5 percent to the State of Louisiana for a new industry. Well, that deal was never struck 60 years ago. Tonight, that arrangement, that compromise, that deal is being struck in the Senate. It is a good deal, a square deal for the people of Louisiana, Mississippi, the gulf coast, and the people of the United States, and it is going to open up 8.3 million acres of new opportunity--enough gas, as the Senator from New Mexico said, to fuel 1,000 chemical plants for 40 years. That is a lot of gas. We need that. We need it right now. We need it today to preserve jobs in America and to keep our industries competitive. Those jobs are in every State in the Union, not just on the gulf coast. We are proud to be the producers, but people use this gas in industries all over the Nation.

In addition, as you know--and the Senator from New Mexico has heard this story literally a hundred times--the great delta that supports this extraordinary resource for the Nation is literally washing away into the Gulf of Mexico, not just because of the channels that have been dug in some cases for the industry--that has had a minor impact--but the damming of the Mississippi River, the leveeing of that river stopped its natural overflow, and a delta that took a thousand years or more to create, which is the home of hundreds of communities and literally tens of millions of people in this country, is at risk.

We saw the pain, suffering, and the death in Katrina and Rita. This bill will help because that money is dedicated to that source.

Finally, because of Senator *Salazar* and Senator *Alexander*, primarily, a portion has been set aside for the first time in the Nation for conservation royalty, so that the land and water conservation fund stateside is fully funded. All 50 States can use these great revenues which come in for parts of the greenspace.

I thank Senators **MARTINEZ** and **NELSON** from Florida. Without their help and patience, this bill never could have come together. The buffer of protection has been provided for Florida. They have chosen a different way, but the gulf coast is working together as a unit. Some of us are drilling, some are not, but we are all working toward the benefit of America.

To all of the Senators along the gulf coast, including Senator *Vitter* from Louisiana, and particularly Senator **TRENT LOTT,** who put in countless hours to help us negotiate this bill, I thank him for his great and steady leadership.

To Senator *Frist* and Senator *McConnell*, who kept this issue steady, it is really a testament to their leadership.

So the people of Louisiana and the gulf coast are grateful that this provision is in the final package. It has been a long and tough battle but one of which we are very proud.

I thank the Senator from Iowa for yielding.

CAPITAL GAINS INCOME

Mr. GRASSLEY. Mr. President, I would like to discuss a tax policy matter that is important to several Senators. Although it is not a priority for me, I pursued the issue for those Senators during the ``trailer'' bill negotiations. On my side of the aisle, the interested Senators included Senators **SMITH, LOTT, CORNYN, DOLE, GRAHAM,** and **VITTER.** I know Senators on the other side of the aisle have similar interests, including Senators **LINCOLN, PRYOR, LANDRIEU, CANTWELL,** and **MURRAY.**

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Under current law, the tax treatment of capital gain income from timber activities varies. The variance depends to a great degree on the form of the business entity that holds the timber. The top individual capital gain rate of 15 percent applies to capital gain from timber if the timber is held by pass-through entities. By contrast, capital gains from timber held by regular ``C'' corporations are taxed at the top corporate rate of 35 percent.

Senators **SMITH** and **LINCOLN** filed an amendment for the Finance Committee reconciliation tax relief markup last year. The amendment aimed at addressing the differential treatment of timber capital gains among entities. A form of that amendment was included in the first round of negotiations on the trailer bill. The final form of the trailer bill agreement did not include the timber capital gains amendment.

Since this issue was not fully resolved, and many Members remain strongly interested in the issue I would like to ask my friend, the ranking Democrat and incoming chairman, Senator **BAUCUS,** if he plans to further examine the issue in the next Congress.

Mr. BAUCUS. Mr. President, the timber tax proposal has the support of some Senators, but it is not included in the Tax Relief and Health Care Act of 2006. I have concerns about the proposal. I am sympathetic with the basic policy concern motivating the bill's supporters--to make it more feasible for timber companies to remain in corporate form if that is the best way for them to maintain their competitiveness. However, I believe that we need to do further work to make sure that we have an appropriate long-term solution.

I understand this may be a time-sensitive issue. As chairman of the Senate Finance Committee during the next Congress, I plan to work with interested Senators and with forest products companies to closely examine this issue and determine the appropriate long-term solution. It is my hope and expectation that this work can be concluded in a timely manner so that appropriate action can be taken to address the long-term competitiveness of the timber industry.

HAITI

Mr. GRAHAM. The Haiti Hope Act, incorporated into the package that we are debating today, poses a serious threat to the American textile industry. This bill

has had no hearings in the Senate, no opportunity for discussion, no opportunities for amendments, and the industry that this bill affects most has had no official opportunities to voice their concerns. While it is questionable as to how everyday Haitians will benefit from this deal, there is no doubt the deal will only exacerbate the problems the U.S. textile industry faces today.

The provisions of this legislation will be difficult if not impossible for Customs to enforce. This could open the door to the transshipment of Chinese goods into the United States duty free. In order to ensure that Customs can enforce this legislation, Senator **DOLE,** Senator **SESSIONS** and I request that the Senate Finance Committee hold a hearing prior to the President certifying that Haiti has met the requirements set forth in the legislation at which representatives of the textile industry can voice their concerns over the impact of this legislation.

Mr. BAUCUS. I believe the Senators' request can be accommodated.

Mrs. DOLE. I agree that it is outrageous that the Haiti bill in this package was never considered by any committee in the Senate, never properly debated in a committee or on the Senate floor. No Member has been given an opportunity to offer amendments to improve this legislation, and the U.S. industry that has most to lose from this bill was never given an opportunity to formally make its case before this body. I have long supported increased assistance for Haiti, and support measures to expand trade between Haiti and the United States, but this poorly designed bill would cause serious harm to the U.S. textile industry, potentially putting many North Carolina textile workers out of jobs. I believe this Haiti trade package needs to be thoroughly evaluated.

Senator **GRAHAM,** Senator **SESSIONS,** and I would also like to propose a change to the length of time in which the administration must certify that Haiti has met the conditions to receiving benefits under the act. I request that the senior Senator from Montana agree to work with us to pass legislation to amend the Tax Relief and Health Care Act of 2006 to provide the President up to 1 year to certify that Haiti has made sufficient progress in meeting the conditions in the act. This change will in no way preclude the President from certifying that Haiti has met the requirements of this legislation prior to 1 year from now.

Mr. BAUCUS. I would be happy to work with my colleagues to make this change. Let me add that I have spoken with the incoming chairman of the House of Representatives Committee on Ways and Means, Mr. **RANGEL,** and he supports your requests as well.

Mr. SESSIONS. Once again we are at the end of a Congress. It is late at night. The result is a vote tonight on legislation that people refer to simply as the ``tax extender'' bill.

Much of it doesn't have anything to do with tax credits. The Haiti Free Trade Agreement is in this bill. The Vietnam Free Trade Agreement is in this bill. I have very real concerns about both of these provisions.

They are important issues. They deserve careful study. These trade agreements deserve a hearing and thoughtful debate on the Senate floor. From what I know of these measures, I don't support them.

Instead of treating these important provisions in the manner they deserve, we are forced to take a yes or no vote on the whole package. That means you have to take the good with the bad. We wonder why politics has such a bad name, and I would suggest we are looking at the reason right here tonight.

We have worked to make sure that some of our concerns regarding these measures are addressed and believe they will be. Based on the assurances that

we have received, I am going to vote in favor of this measure. The good of the bill is so important it outweighs the bad.

I thank my fellow Senators who have worked hard to achieve some assurances that could lead to important improvements to the Haiti trade provisions. Clearly, the better approach would have been to bring these trade agreements up separately, allowing for full debate.

TREATMENT OF SIOUX CITY, IOWA BUILDINGS

Mr. HARKIN. Mr. President, I have been seeking a small change in the tax law that would simply undo a provision in the 1986 tax bill, eliminating the special treatment given to a few buildings in Sioux City, IA, allowing them to be treated like any other property under the general laws.

The desire is to rehabilitate one of those buildings, an old historic hotel. It has long been boarded up. The goal is to renovate it for use as affordable elderly housing, an adult respite care facility and perhaps other uses. I believe the Finance Committee has been aware of the technical tax issues involved for a long time. The provision is of no or minimal cost to the Treasury. And, as I noted, the property's owners are not asking for special treatment but, unusually, are asking that they be treated like other taxpayers with a similar property.

Mr. BAUCUS. I thank the Senator from Iowa. I am familiar with this problem and it is unfortunate that this provision has not been included in one of the recent tax measures. It is my intention to include this measure in a tax bill to be considered. And I expect to see it become law in the coming year.

Mr. GRASSLEY. Mr. President, I rise in support of the Haiti trade provisions in this legislation. And I want to respond to some of the criticisms leveled at these provisions.

Right now over two-thirds of Haitian apparel exports to the United States are made from fabric made in either the United States or a beneficiary country under the Caribbean Basin Initiative.

Under the bil l, it is true that Haiti can use fabric from third countries to produce apparel exports for duty-free entry into the United States.

But to be eligible for such duty-free treatment, at least 50 percent of the value of the apparel must be attributable to Haiti, the United States, or another regional qualifying country.

If, for example, Chinese-origin fabric is used to manufacture apparel in Haiti, only the value of the cutting and sewing counts toward the 50-percent

value-added requirement. The value of the Chinese fabric itself does not count toward the requirement.

And because fabric generally accounts for more than 50 percent of the value of a garment, the 5 0-percent value-added requirement will often mean that qualifying apparel must be made from fabric produced in a regional qualifying country to be eligible for preferential treatment.

Moreover, the benefits are capped in the first year at 1 percent o f United States apparel imports, which is less than current apparel imports from Haiti and equal to only 20 percent of the total level provided under the African Growth and Opportunity Act.

Now, the bill does include a tariff preference level, but it is limited to woven apparel, not knits. And the level of the tariff preference level is equal to only 0.23 percent of United States apparel imports.

The Commissioner of Customs wrote a letter to Chairman **THOMAS** of the House Committee on Ways and Means stating that Customs remains committed to enforcing all textile trade laws. The Commissioner further indicated that Customs can, and will, enforce the textile provisions in this bill if they become law.

The bottom line is that the Haiti trade provisions in this bill will help to spur economic growth and prosperity in the most impoverished country in this hemisphere. At the same time, these provisions do not threaten to significantly impact our domestic industry in an adverse manner.

In addition, these provisions have been endorsed by a number of non-governmental organizations, including Oxfam America and the International Policy Committee of the United States Conference of Catholic Bishops.

I urge my colleagues to support the Haiti legislation, as well as the other trade provisions in this bill.

Mr. President, I ask unanimous consent that my remarks be printed at the appropriate place in the **CONGRESSIONAL RECORD**, and I yield the floor.

Mr. DOMENICI. Mr. President, I rise to speak briefly on this essential piece of legislation commonly referred as tax extenders.

This is, in many ways, also an energy security bill that is worth being proud of.

There are a host of important tax items here, many of which were implemented under the Energy Policy Act of 2005. Now we extend many of these items through 2008.

There are extensions of credit for electricity produced from renewable resources until December 31, 2008. This is clean energy produced from wind, biomass, geothermal and hydropower. It is critical to our Nation's future and these tax credits will play an important role in our energy security over the next decade.

There are extensions of credits to holders of clean renewable energy bonds. There are extensions of credits for energy efficiency for homes and for commercial buildings.

And, there are extensions of reduced excise tax rates for ethanol. The Energy bill of 2005 has helped in bringing about an economic boom to rural America. Analysis suggests that new b iorefineries will result in 30,000 new jobs and will add $114 billion to the bottom lines of American households. These extenders help continue that momentum.

All of these items and many more help move us closer to achieving energy security.

Then, there is the big one. After much hard work and after hours of negotiations, Congress came together and crafted a bipartisan piece of legislation. We passed that bill with 71 votes in August and we pushed ever since to get that bill through the House and to the Senate. We fought for energy relief for the American people.

The Gulf of Mexico Energy Security Act provides such energy relief, and I am thrilled that it is included in this tax extenders package.

I thank the House Ways and Means chairman, **BILL THOMAS**, and the House leadership, specifically Majority Leader **JOHN BOEHNER** for showing interest in and moving this important piece of legislation. Also, importantly, I thank the Senate leadership on both sides of the aisle and
Chairman **CHUCK GRASSLEY** for recognizing that this legislation is essential to the American consumer.

It's cold outside and natural gas prices are rising as we heat the homes we live in and the buildings we work in. So me tell you what this vote on the Gulf of Mexico Energy Security Act does.

This vote says that Congress win not sit by and watch natural gas prices climb by 400 percent. We will act.

We will not sit back and accept the closing of scores of our chemical manufacturing plants. We will act.

And, we will not sit back and watch as we continue to depend more and more on foreign oil while producing less and less domestic oil. We will act.

And act we did. And relief is on the way.

This legislation is critically important to American consumers and our economy. While the oil resources in this region are impressive, the vast reserves of natural gas are the real bonanza.

Tens of thousands of feet under the sea-bed in this 8.3 million acre area that we open for leasing, American ingenuity will produce American oil and American natural gas for the American people.

This area contains nearly 6 trillion cubic feet of natural gas and 1.26 billion barrels of oil.

I believe that there is enough natural gas in lease sale 181 and lease sale 181 south areas to heat 6 million homes for 15 years.

Because of this, the Wall Street Journal has called this OCS bill ``an easy victory for the U.S. economy.'' And, on the other side of the political spectrum, the New York Times wrote that this bill meets ``an immediate need'' and is ``a reason to drill in the Gulf.''

And, in this bill we recognize the will of the people in our energy producing States. We recognize the sacrifices made by the Gulf States in being America's energy coast for so many years. And, we recognize protections important to the people of Florida.

This bill strikes the right balance. It is a blockbuster. It is a victory for this Congress, but more importantly, it is a victory for the American energy consumer.

The Federal Reserve Chairman Bernanke recently said that rising energy prices is posing a risk to our Nation's economic activity.

I say, that with this vote, we help to lessen that risk. What we have done here is the most important thing we can do in the near term to reduce the price of natural gas and to boost our Nation's domestic energy supply.

For that, the American people win tonight.

Mr. ENZI. Mr. President, today I rise in strong support of H.R. 6111, the Tax Relief and Health Care Act of 2006. This important tax relief legislation includes a number of provisions that are extremely important to my constituents in Wyoming. It deserves to be passed, and I am urging all of my colleagues to support this important bill.

First and foremost among the provisions that I am supporting is a provision to reauthorize the Abandoned Mine Land, AML, Trust Fund for 15 years. I have been working to reauthorize the AML trust fund since I was first elected to the Senate in 1996. As it currently operates, the AML trust fund does not work as intended and does not treat my home State fairly.

The Federal Government has hijacked more than $550 million that was promised to Wyoming from a tax on coal produced in my State. We have

legislation before us to correct this problem and to fix it so that Wyoming receives its fair share of funding in the future.

This legislation has been a long time in the making, and it has broad support. Over the past year, I have worked with Senators **ROCKEFELLER, SANTORUM, SPECTER** and **BYRD**to build a coalition that can support this important bill. The bill is supported by the coal industry. It is supported by the United Mine Workers of America, UMWA. It is supported by members from the eastern United States and members from the western United States. All of the stakeholders are in agreement that the AML reauthorization language that is included in this bill is the best language to fix the problem and move the issue forward.

The legislation has many provisions that are important to my State. It returns the $550 million that was hijacked by the Federal Government over a 7-year period. I am pleased that it

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does so in a way that allows Wyoming's legislature to determine their priorities for how that money should be spent.

The legislation also ensures that Wyoming will continue to receive funding in the future for mining activities that occur within our State's borders. It does all this at the same time we direct more money toward reclamation in States where the reclamation work is needed.

Finally, I wanted to see a reduction in the tax charged to Wyoming's coal companies. Some of the companies in my State do not have the problems associated with abandoned coal mines, nor do they have the orphan miner liability that is held by some companies. Those companies agreed not to fight an extension of the tax if it was reduced, and this legislation includes a slight reduction in the fee.

The priorities of other members are also included in this bill, including provisions that shore up health care for orphan miners who fall into the Combined Benefits Fund. Those priorities include the addition of health care coverage for members who fall into the 1992 fund and the 1993 Fund. Although the shoring up of those three funds was not a priority for me, this represents compromise legislation.

Some opposition to this legislation comes from members who claim that it is too expensive. I would argue to my colleagues who are concerned with the cost of the bill that it is not as expensive as it appears at first glance. Money will continue to come in from collections of the AML fee, which will help to offset the cost. The Federal Government will also continue to receive significant revenues from coal production on Federal lands.

However, unlike past monies that have been sent to the Treasury and that have been spent outside the act, this legislation will ensure that the funding is used for its intended purposes. Money that is supposed to go to the States will no longer be hijacked and spent on unrelated programs. Instead of those unrelated programs, the money that is intended to do reclamation will actually be used to further our reclamation goals. Money that is supposed to go back to the States will actually be sent to the States. Coal money will actually be used to help fix a coal problem.

For those who do not like the health care portions of this bill, I share your heartburn. Wyoming does not have a significant number of orphan beneficiaries. However, it should be noted that the Federal Government has been spending Federal dollars to help provide these health care benefits for years, and there is

nothing to suggest that we will stop funding these benefits. The Senators who represent the families who receive this health care continue to make sure the families receive it. Since miners' health care continues to be funded, we needed to find a way to fulfill the promise to the States. This legislation was such a fix.

When a program is broken, we need to fix it. The AML program has been broken for years, and this legislation is an opportunity to fix it. It will send more money to reclamation and will return money to States that those States are owed.

This is a good bill, and I am so pleased that we were able to include this reauthorization in H.R. 6111.

AML reauthorization is not the only important section of this legislation. The bill also includes the extension of the State and local sales tax deduction. The State and local sales tax deduction, which is crucial for the residents of States without a State income tax, was included in the American Jobs Creation Act of 2004. However, this deduction expired this year. Because this deduction has expired, it is crucial that Congress act now to extend this important deduction. The State and local sales tax deduction is an issue of fairness. Residents who live in a State without a State income tax should not have to pay more in Federal taxes simply because they cannot take advantage of the State income tax deduction. While I would like to see this deduction become permanent, I am pleased that the option to deduct State and local sales taxes will be extended an additional 2 years through this legislation.

In addition, I want to take a few moments to express my support for the extension of the New Markets Tax Credit program through 2008. This is a highly successful program that stimulates investment in low-income communities. Multiple communities within Wyoming have been able to take advantage of this tax credit. I am hopeful that with this extension, additional cities and organizations in Wyoming will be able to utilize this tax credit. I am also pleased that this legislation includes a modification to the New Markets Tax Credit program to guarantee that nonmetropolitan communities receive the proper allocation of qualified equity investments. This change in law is welcome news for the smaller communities throughout Wyoming.

The final tax provision I will discuss today is the extension of the research credit. This credit has played a vital role in encouraging companies throughout the United States to expand their research efforts. Innovation and advancements in technology are critical to the progress of the United States. This research credit encourages companies to spend more of their financial resources on the discovery of new and innovative products and ideas. Without the ongoing research and development of American businesses, the overall economic outlook of our Nation would greatly diminish. It was crucial that this credit be extended and I am pleased that this legislation includes such an extension.

Finally, I am pleased that H.R. 6111 includes a section to increase our domestic energy production. We need to increase our domestic energy production to reduce our dependence on foreign sources of energy. Domestic energy production is akin to economic and national security. The Outer Continental Shelf, OCS, provision included in this act is based on S. 3711, the Gulf of Mexico Energy Security Act which the Senate passed in a bipartisan way on August 1, 2006.

The OCS has tremendous untapped potential to meet the energy needs of our Nation. Energy that we need to heat our homes and energy that we use in

manufacturing can come from this region. The OCS has energy that will help secure our food supply by lowering prices for farmers and ranchers who produce that food.

The entire OCS is composed of 1.76 billion acres and there are 8,000 active lease areas producing oil and natural gas. This production translates to approximately 20 percent of our domestic oil production and approximately 30 percent of our domestic natural gas production. Yet, of the 1.76 billion acres of potential production area, 85 percent of the coastal waters around the lower 48 States currently is off limits to energy development.

Under this provision the Secretary of the Interior is directed to offer mineral leases in a specified area within 1 year of enactment. This action has the potential of producing 1.26 billion barrels of oil and 5.8 trillion cubic feet of domestic energy. This bill will provide enough natural gas to heat 6 million homes for 15 years, and so I am pleased that it was included in this bill.

I thank my colleagues who worked on this important tax relief legislation. Specifically, I thank Chairman *Grassley* and Ranking Member *Baucus* for their efforts. I thank Senators**ROCKEFELLER, BYRD, SANTORUM** and **SPECTER** for their hard work and dedication on the AML bill. This important legislation deserves to pass, and so I will be voting to move the legislation forward.

Mr. ROCKEFELLER. Mr. President, I am extremely pleased to support the legislation before the Senate today. As often happens at the end of a Congress, the leadership has negotiated a large and complicated bill to tie up many loose ends. And I believe that on balance this is a very good bill. While I am disappointed in some aspects of this agreement, I understand that, when legislating, hard compromises sometimes have to be made. I recognize how difficult it was for us to get this far.

I want to thank the leadership, and especially Senator *Grassley*, the chairman of the Finance Committee, and Senator *Baucus*, our ranking member and incoming chairman, for working so hard and so long to protect the Senate's interests in very difficult and often frustrating negotiations. They were fierce negotiators, and they made sure that we would be voting on a bill that a substantial majority in the Senate can support. It was no easy feat given the circumstances and sometimes bitter disagreements between the two Houses, and at times, between

Members. The leaders of the Finance Committee deserve enormous credit.

This bill includes a critical Coal Act and AML reform provision. And I would like to take just a few minutes to explain to my colleagues what this provision is all about. It is about protecting the health benefits of tens of thousands of retired coalminers and their widows who were promised lifetime health benefits by their companies and by their Government. It is about keeping a promise to the men and women who have sacrificed themselves to fuel our Nation's economic growth and continued prosperity.

Historically, coal miners have bargained for their health benefits at the expense of other pension benefits and salaries because they have long known the grave toll that coal mining takes on a person's health and safety. This year's tragic and record string of mine deaths shows that remains true today. More than 50,000 coal miner retirees and their aged widows, average age of nearly 80, are counting on the health benefits that are protected in the Coal Act and AML reform provision. These coal miner retirees live in nearly every State of the

Union, and they still believe that the promise of their health benefits will and should be kept. So do I.

This reform will stabilize the coal miners' health funds and give retired miners some peace of mind that they will not face cuts in the health benefits on which they depend. That means the world to me. And Dixie Woolum, and the thousands and thousands of other retired miners and widows in West Virginia, Ohio, Pennsylvania, Kentucky, Illinois, and Indiana--all across this Nation--deserve that peace of mind. They have had to bear so much in the coalfields, for so long. They deserve this peace of mind. They earned it.

Specifically, the coal miners' health funds--the combined benefit fund, the 92 fund and the 93 fund--will receive annual transfers of monies from the interest on the AML trust fund, paid for by the coal companies. I think that is only fair. Before these changes, only the combined benefit and 92 fund could receive AML interest money to help compensate for its shortfalls--and the administration wrongly interpreted the original Coal Act to cap that amount. That misinterpretation of the original Coal Act provision has been fixed in this bill. The new provisions helping the 92 fund and the 93 fund are phased in over time, but the CBF will get a needed infusion of money next year.

The AML/Coal Act provision is also about protecting the environment and health of communities where mining has left environmental scars--many of which continue to pose significant health risks. This proposal reauthorizes the AML program for 15 more years, at a slightly reduced rate, and gives States back their unappropriated balances while more fairly distributing funding for historic coal production States like West Virginia, Pennsylvania, Kentucky, and Tennessee. The AML program was part of the bargain when we reformed surface mining back in the late 1970s. We created a trust fund that is paid into by the coal companies that mine the land to ensure there would be money available to reclaim old mine sites. Hundreds of these sites remain unreclaimed. States have waited patiently for Federal dollars that have been parceled too slowly in the past. This provision will deal with the outstanding problem of AML reform at the same time it helps miners whose blood and sweat built up the AML trust fund in the first place.

Today marks the culmination of a long, long fight--14 years now--to make sure that Congress lives up to its responsibilities to retired miners and their families. And I won't recap all of the ups and downs of the past 10-plus

years, but I do need to personally thank a few people who finally made this possible.

I am grateful to my distinguished leader and dear friend Senator *Reid*. As the son of a hardrock miner, Senator *Reid* appreciates what miners go through to bring us the natural resources that make our economy and standard of living possible. He has worked tirelessly to get these provisions passed. He is a trusted friend and an inspirational leader.

I also need to thank the leaders of the Senate Finance Committee. Senator *Grassley* and Senator *Baucus* have an excellent relationship, built on working together and keeping their word. I know that they had to fight very hard to protect the AML provision, and they did so because they gave their word. That means a great deal to me. A great deal. I am very grateful for their efforts. I know that the same spirit of bipartisan respect and cooperation will continue under Senator *Baucus*' able leadership next year. I look forward to his tenure. I will not mention each of the superb Finance Committee staff members by name,

but I must at least thank them as a whole. They are extraordinarily bright and hard working, and I know that today's victory would not have been possible without their absolute dedication.

I also want to thank my friend and colleague on the HELP Committee, Chairman *Enzi*, who seized this issue when tax extenders were debated in the pension conference which he chaired. He has never given up on getting this done in this Congress, even when procedural tactics by some put it in dire jeopardy. He just never gives up when it comes to fighting for his State. I admire that very much. I am indebted to him for his work on this measure, as I have been for his efforts on mine safety. He is tireless and yet with a demeanor that never rankles. I cannot fail to mention the support of my longtime, dear friend Senator *Kennedy*. He was always on my side on this issue as well--as he is always on the side of our Nation's working men and women, whether our Nation's coal miners or anyone who puts in a hard day and struggles to meet the challenges of raising a family. He was there to help make this happen. This has been a true bipartisan effort. The way legislation should be done.

I also need to thank my good friend and colleague from West Virginia, Senator *Byrd*. He has been my constant partner on West Virginia mining issues. As a leader of the Appropriations Committee, he has saved the day for many years, by appropriating funds to prevent benefit cuts to retired miners and their families.

Finally, I cannot go without thanking the Senators from Pennsylvania, Mr. *Santorum* and Mr. *Specter*. From the beginning they have worked with me to make today's victory a reality. Senator *Santorum* reintroduced this proposal early this year, and even after a very difficult and hard-fought election, Senator *Santorum* continued to work hard for his constituents and pushed to make sure that his leadership did not give up on this provision. I know that our Nation's coal-mining families appreciate their hard work and dedication as much as I do.

Now, obviously, this bill contains many more items than just the AML provision. Many of these provisions I have voted for several times already, and I am very happy to see that they will finally be enacted into law--the tax deductions for tuition expenses or teachers' classroom expenses, the research and development tax credit, the welfare-to-work tax incentives. These provisions should never have been allowed to expire, and I am pleased that Congress is done using them as a political football and will finally extend them as we should have done last year.

This bill will also create new tax incentives to promote investment in mine safety equipment and the training of rescue teams that can help trapped miners. There is some work that remains to be done to make those incentives work as they should in the coalfields, and you can be sure I will be back to finish the job. Also, after years of inequity, this bill finally provides capital gains tax relief to members of the intelligence community who serve their country away from home. Both of these provisions are very important to me even though both need a little more work.

For the record, I also need to point out that this bill has some serious shortcomings. Most notably, I am concerned about the potential consequences of some of the health savings account provisions that were included in this bill. In general, I believe that HSAs will make the problems with our health care system worse, not better. They do not increase access to health care for our large

uninsured population, and worse, they threaten to undermine the risk-sharing on which our current system depends. I hope that the 110th Congress will take a serious look at how to really increase access to health care. I intend to push very hard on that front.

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But as I said at the beginning, Mr. President, I believe that on balance, this is a good bill. I am grateful to my colleagues who have been relentless in negotiating this bill, and I am pleased to support it.

Ms. COLLINS. Mr. President, I am pleased that the legislation to extend various provisions of the Nation's tax laws which is now before the Senate includes a 2-year extension of the $250 tax deduction available to teachers who incur out-of-pocket expenses to purchase classroom supplies. This extension builds upon the $250 tax deduction established by legislation which became law in 2001 as part of that year's tax relief package. The tax relief provided by that bill was later extended through the end of last year. I was proud to author that legislation, along with my good friends, Senator *Warner* and Senator *Landrieu*.

Providing this deduction for teachers who buy classroom supplies is warranted by the facts. So often teachers in Maine and throughout the country spend their own money to improve the classroom experiences of their students. While many of us are familiar with the National Education Association's estimate that teachers spend, on average, $400 a year on classroom supplies, other surveys show that they are spending even more than that. Indeed, I have spoken to dozens of teachers in my home State who tell me they routinely spend far in excess of the $250 deduction limit--a few even as much as $1,000--on materials they use in their classrooms. At every school I visit, I find teachers who are spending their own money to improve the educational experiences of their students by supplementing classroom supplies. One such teacher is Debra Walker, who teaches kindergarten and first grade in the town of Milo, ME. She has taught for more than 25 years. Year after year, she spends hundreds of dollars on books, bulletin boards, computer software, crayons, construction paper, tissue paper, stamps and inkpads. She even donated her own family computer for use by her class. She described it well by saying, ``These are the extras that are needed to make learning fun for children and to create a stimulating learning environment.''

Another example is Tyler Nutter, a middle school math and reading teacher from North Berwick, ME. After teaching for just 2 years, Tyler incurred substantial ``startup'' fees as he built his own collection of needed teaching supplies. In his first years on the job, he spent well over $500 out of pocket each year, purchasing books and other materials that are essential to his teaching program. This tax deduction is, in Tyler's words, ``a nice recognition of the contributions that many teachers have made.''

The teacher tax relief we have made available since 2001 is a small but significant way of helping teachers shoulder the expenses they incur to do their jobs well. Extending this provision for another 2 years demonstrates our gratitude and sends the right message to our Nation's teachers.

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Mr. HATCH. Mr. President, I am pleased to see H.R. 6111, the Tax Extender Act before us today. This legislation includes some very important provisions that extend retroactively several expired tax benefits that have been instrumental to

keeping our economy growing and helping to provide tax equity to certain members of our society.

Many of my colleagues on the Finance Committee have joined me in supporting Chairman *Grassley*'s tireless efforts this year to extend these provisions since even before they expired on December 31 of last year. Unfortunately, our several attempts to do so were thwarted by difficult political circumstances that required that the extender package be deferred until now.

It is amazing to me, and undoubtedly very puzzling to Utahns and Americans across the country, that a set of provisions that enjoys nearly universal support in the Senate and in the House of Representatives should be so difficult to pass. However, I am very glad to see that we have finally been able to push the extension of these important tax benefits across the finish line.

First and foremost on the list of expired tax provisions that are extended in this bill is the credit for increasing research activities. The so-called research credit has been instrumental in this country in not only providing incentives for conducting an increasing amount of R&D among American companies, but also in keeping that research activity in this country in an environment where incentives to move research offshore are proliferating.

Because so many of our trading partners are now offering generous tax and other incentives in an attempt to lure away U.S.-conducted research, extending the research credit is of paramount importance just so we can keep ahead of the competition.

Some may question the value of a retroactive extension of the research credit, particularly when it has been expired for nearly a year. After all, it is difficult to argue that a retroactively provided incentive can have any real incentive effect, since the activity it is designed to induce has already taken place. I am very happy that my colleagues have recognized there is another important factor at work here.

Practically all of my colleagues agree with me that the research credit would be more effective if it were made permanent. Senator *Baucus* and I and others of our colleagues have long worked and argued for making the credit permanent. Indeed, in 2001 the Senate passed a permanent research credit, but it was unfortunately dropped in conference with the House.

However, because we have almost always extended the research credit seamlessly, it has become a sort of de facto permanent credit. And while a de facto permanent research credit is not as good as a de jure permanent research credit, there are certain benefits that we get from having even an expiring credit always available. I believe that because the credit has been retroactively extended every year, except for one, it is more effective in inducing research activities. I also believe that businesses in Utah and all over America have come to depend on the research credit being extended each year without a gap. Therefore, I believe that it is important to once again retroactively extend the credit to keep the faith that we have allowed to be built up around this tax benefit. Therefore, I am very pleased to see that the credit has once again been extended, retroactive to its expiration date last year.

The legislation before us also includes the extension of some other important expired tax provisions. One important provision included in this bill is the retroactive extension of the deduction for school teachers for classroom expenses that they incur. As a major proponent of this legislation for many years, I was extremely pleased to see this provision included in the final bill.

Our public school teachers are some of the unheralded heroes of our society. School teachers labor in often difficult and even dangerous circumstances. A historic turnover is taking place in the teaching profession. Unfortunately, these professionals receive an unfair tax treatment under our tax law. Specifically, teachers find themselves greatly disadvantaged by the lack of deductibility of professional development expenses and of the out-of-pocket costs of classroom materials that practically all teachers find themselves supplying. Furthermore, almost all teachers find themselves providing basic classroom materials for their students. Because of tight education budgets, most schools do not provide 100 percent of the material teachers need to adequately present their lessons. As a result, dedicated teachers incur personal expenses for copies, art supplies, books, puzzles and games, paper, pencils, and countless other needs. If not for the willingness of teachers to purchase these supplies themselves, many students would simply go without needed materials.

I am pleased to see that this bill includes an extension of a teacher's tax credit which will help teachers, in some small way, to cope with these challenges and inequities. I believe much more must be done. That is why, earlier this year, I introduced the Tax Equity for School Teachers Act of 2006, S. 4027. S. 4027 will not only expand the tax credit teachers can take for school supplies, but also provide them a tax credit which will defer some of the increasing cost of training. I am hopeful we will be able to act on legislation similar to S. 4027 next Congress, but I am very pleased to see this basic tax credit for teachers extended once again this Congress.

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I thank the Senate for the opportunity to address this issue today, and I urge my colleagues to support this legislation. I also applaud the leadership for including a retroactive extension of the provision offering a 15-year cost recovery period for certain leasehold and restaurant improvements. Failure to do so would mean an effective tax increase on many thousands of small businesses. Likewise, I am pleased to see that this bill has the foresight to include an extension of some energy tax provisions that have not yet expired. Some of these, including the credit for electricity produced from geothermal energy sources, are very important to my home State of Utah. It is refreshing to see that we are being a little more proactive and extending provisions before they actually expire. This represents a much more responsible public policy approach than waiting to act until the provisions have already expired.

I would now like to highlight some of the health care provisions that are included in this legislation. First, I have been a strong proponent of ensuring that patients continue to receive access to quality health care by addressing the

scheduled reduction in the Medicare physician reimbursement for 2007. This legislation prevents physician payment cuts in 2007 by freezing payments for physician services, and, as a result, doctors will receive a 0 percent update next year instead of a 5 percent reduction. The bill also provides a 1.5 percent bonus-incentive payment to doctors who report on quality measures in 2007. Finally, the provision provides a fund to promote physician payment stability and quality initiatives in 2008.

I also am a proud advocate for providing Medicare patients continued access to needed therapy. More specifically, this legislation provides a 1-year extension of the exceptions process established in the Deficit Reduction Act of 2005 to allow Medicare beneficiaries to apply for additional physical, occupational and speech

language therapy services if their treatment is expected to exceed the annual cap on therapy services. I am pleased that this provision was included in the legislation we are considering today.

In 2003, I introduced legislation that was included in the Medicare Modernizations Act of 2003 to change the formula for Medicare reimbursement to physicians, since the previous formula penalized those practicing in rural States like Utah. The bill extends the new formula through 2007, which will continue to raise payments in certain rural areas.

In addition, I fought to extend the availability of the Program of All-Inclusive Care for the Elderly, PACE, program, which is of interest to those providing long-term, acute care for frail elderly in rural areas, including Grand County in Utah. The legislation before the Senate would ensure that funds for the rural PACE grants are available through 2010.

Another important component of this bill is the payment for administration of Medicare Part D vaccines. The legislation specifies that during 2007, the administrative costs for a vaccine covered by Medicare Part D are to be paid under Medicare Part B. However, beginning in 2008, the Medicare Part D coverage will include the administrative costs for vaccines covered under Medicare Part D. Several months ago, I brought this matter to the attention of the Administrator of the Centers for Medicare and Medicaid Services and I am pleased that this issue will be addressed through this bill.

Also, the legislation includes a feasibility study on how to create a national database to collect data on elder abuse. Let me make it clear that I am extremely disappointed that the Elder Justice Act was not approved for the second Congress in a row. This legislation was passed unanimously by the Senate Finance Committee in both the 108th Congress and the 109th Congress. I want to let my colleagues know that I will continue to fight for passage of this legislation during the 110th Congress and it is my hope that my House colleagues will be more willing to work with me next year in passing this bill. We expect more than 78 million baby boomers to retire over the next three decades and, in my opinion, we owe it to our seniors to be more informed about elder abuse. Passing the Elder Justice Act is the first step toward accomplishing that goal.

During my tenure in the Senate, I have repeatedly voted in favor of free trade. Most economists agree that free trade is not only in the United States best interest but in the interest of developing nations throughout the world. One of the most efficient ways that we can lift millions out of poverty is through free trade.

However, since the end of the Second World War, the United States has, on a number of occasions, accepted nonreciprocal trade concessions in order to further important Cold War and post-Cold War foreign policy objectives. Examples include offering Japan and Europe nonreciprocal access to American markets during the 1950s and 1960s in order to strengthen the economies of our allies and prevent the spread of Communism. Other examples of this type of initiative include the Generalized System of Preferences, the African Growth and Opportunity Act and the Andean Trade Preferences Extension Act.

In the past, we have afforded these unilateral trade preferences because of the strength of American exports. But times have changed. Our nation has not enjoyed a trade surplus since 1975 and last year's deficit widened to a record

$726 billion, increasing to 5.8 percent of the gross domestic product from 5.3 percent in 2004 and 4.5 percent in 2003.

This is not say that I do not support the renewal of the Generalized System of Preferences, the African Growth and Opportunity Act and the Andean Trade Preferences Extension Acts. I do support their renewal.

However, I share the concerns of the Chairman of the Senate Finance Committee, Senator *Grassley*, that blanket renewals are not in our Nation's best interest, especially when countries with rapidly expanding economies, such as India and Brazil, can avail themselves of the unilateral preferences granted in the Generalized System of Preferences. I am also very concerned that the Andean Trade Preferences Extension Act will be renewed for nations like Ecuador, whose government has nationalized American-owned corporations without paying just compensation.

Therefore, I look forward to working with Senator *Grassley* and the in-coming chairman of the Senate Finance Committee, Senator *Baucus*, in order to better tailor our preference systems so that we help developing nations lift their populations out of poverty and craft a comprehensive strategy that will return American exports to the surplus column.

Another issue included in this trade portion of this bill is the granting of Permanent Normal Trade Relations, PNTR, for Vietnam. For years, I have been very concerned regarding the religious freedom of the Vietnamese people. That was one of the major reason why in 2001, I voted against the Vietnam Bilateral Trade Agreement. However, I have been encouraged by a series of reforms that have occurred that culminated in the agreement on religious freedom between our two countries, in which Hanoi agreed to take steps that were designed to improve conditions for people of faith, particularly in the Central Highlands, which includes the Montagnards. Therefore, I will support PNTR for Vietnam but I pledge eternal vigilance to ensure that the Vietnamese Government lives up to its commitments and ensure the basic rights of its people.

As to the economic benefits of granting PNTR for Vietnam, it is true that Vietnam currently enjoys a $5.3 billion trade deficit over the United States. However, it should be noted that Vietnam has been an important customer of high-value goods, especially aircraft. This includes being a launch customer for what promises to be one of the United States premiere export products of this century the 787 Dreamliner.

The adoption of the Vietnam PNTR will not assist in remedying the trade deficit between our two countries. The reason being, that unlike some free trade agreements that the United States has entered into, the United States does not grant Vietnam unilateral preferential access to United States markets. However, under the agreement Vietnamese tariffs on many U.S. agricultural products will be reduced from 27 percent to 15 percent or less. The agreement also calls for the elimination of 96 percent of the tariffs on scientific equipment. Scientific

equipment is a significant export for my home State of Utah.

Therefore, I will support the Vietnam PNTR as a means for American companies to have greater access to this burgeoning market and as a means of closing the trade deficit with this Nation.

Finally, I support the Haitian Hemispheric Opportunity through Partnership Encouragement Act. This is of course a matter which has been brought to our attention, in part, through the hard work of my friend Senator *DeWine*. I

understand that with the enactment of this legislation tens of thousands of Haitians will find employment in their country. This is something that we must do. Haiti is the poorest nation in the Western Hemisphere, we must do all that we can to assist this nation, which is only 600 miles from our border, lift the heavy hand of poverty and begin to provide for a better life for its people.

I would like to thank all of those involved in getting this important piece of legislation through both Congressional bodies and saving American taxpayers from an enormous tax increase next year.☐

Mr. GRASSLEY. Mr. President, I will reserve the remainder of my time.

The PRESIDING OFFICER. The Senator from New Hampshire is recognized.

Mr. GREGG. To begin with, I believe the time of the Senator has expired, unless I cannot count.

Mr. GRASSLEY. I should have 2 minutes left. I gave the Senator from Louisiana 4.

The PRESIDING OFFICER. The Senator from New Hampshire has the floor.

Mr. GREGG. Under the unanimous consent agreement, I believe the Senator from Iowa had 15 minutes, then I have 15 minutes. I believe the time has run against the Senator from Iowa; is that correct?

The PRESIDING OFFICER. The Senator from New Hampshire is recognized.

Mr. GREGG. Mr. President, parliamentary inquiry: Can the Senator from Iowa reserve time?

The PRESIDING OFFICER. The time of the Senator from Iowa has expired.

Mr. GREGG. Thank you.

This is an embarrassing situation. It is embarrassing to be chairman of the Budget Committee in the Republican Party and have a bill brought to the floor of the Senate which does such a grievous harm to the budget, to the deficit, and to our obligations and responsibilities of fiscal fairness to our citizens.

The budget was set up in a manner that would have allowed all the tax extenders the Senator from Iowa has so aptly and appropriately praised--and which I support--to have been put in place without any budget points of order against them. In fact, it was a result of efforts on my part that we created $106 billion of room within the budget so that we could do tax extenders dealing with things such as the R&D tax credit, dividends, and capital gains because I consider them to be extremely important, as does the vast majority of our conference.

But what has happened here is that wasn't enough. This bill, which could have been done within the terms of the budget, now comes to us well over what were the original proposals, not only in the area of tax laws--and you may be able to defend some of the tax policy--but in the end, it is a spending policy. This is an omnibus spending bill. There is a lot of spending initiative in this bill that is inappropriate and not authorized. That is why we have a Budget Committee to step up and say: Listen, you want to put $4 billion in to move the responsibility for health care on certain coal mines from the coal mining companies to the taxpayers, and it is supposed to go through the authorizing committees and come to the floor; it is not supposed to be stuck in a bill like this.

If you want to set up a phony mechanism to fund what should be done, which is a quick fix, a phony mechanism, if properly scored it would represent about $36 billion of new spending over the next 5 years. But because they set it up as a 1-year item, they were able to get around that. There is a budget point of order against that type of action.

You want to do earmarks--and yes, there were earmarks. Regrettably, the Senator from Iowa misrepresented--if he was referring to me--my representation of what the earmarks were. I don't consider the sales tax to be an earmark. I consider it to be bad policy. I don't even consider it to be a budget issue.

The Finance Committee has every right to stick that in the bill within the terms of the budget as long as they meet the budget requirements. It is a matter of policy. They chose that policy. I disagree with that policy. I think it puts States that don't have a sales tax at a disadvantage and puts low-income Americans at a disadvantage because they cannot deduct it. That is not an earmark. I never said that. To represent that I said that is inaccurate.

What I said was that you shouldn't bring a bill to the floor that is so inappropriately over what the budget set out as the proper role for this committee in the area of tax policy and what the Congress voted for and which has spending in it which hasn't been authorized and which actually creates new mandatory programs which nobody even knows about or spent any time thinking about, which is going to cost us billions of dollars in the outyears. You shouldn't bring that type of bill to the floor to begin with as the Republican Party because it is wrong, outside of fiscal discipline, which is what we are supposed to stand for--at least you shouldn't bring it to the floor in a manner in which, say, you are not going to allow it to be amended, you are not even going to allow motions to strike to lie against it. You are going to cause us to vote on a message from the House? A message from the House--we are going to concur in a message from the House.

We are not going to vote on the underlying substance of the bill. We are not going to be allowed to amend the underlying substance of the bill even though it adds $39 billion to the deficit. We are not going to be allowed to strike earmarks in this bill--and there are earmarks in this bill--such as the $150 million for the District of Columbia, the rum excise revenue sharing proposal for Puerto Rico, the special depreciation for ethanol, the extension of the tariff on ethanol coming into this country from Brazil, and the earmarks go on.

We are not going to be allowed to vote on any of those items. A motion to strike, the most simple right any Senator should have on any major vehicle coming before the Senate is being denied to us.

This is an omnibus bill that violates three sections of the Budget Act which were not put in place for arbitrary or technical reasons. They were put in place to try to deliver fiscal discipline to the Federal budget so that we don't pass on to our kids a lot of debt for expenditures which we want to do today.

That is the basic problem we have as a Congress. We continue to do things around here so that we can claim back home that we made these decisions which spend money today, and then we take that bill and we give it to our kids who are not even born, our grandchildren who are not born. The purpose of the Budget Act is to keep us from doing that.

These are real budget points of order. There are some budget points of order which I totally agree are technical. The Senator from Iowa has pointed out one about which he has a very good case. I will be happy to work with him to try to correct that situation. But these are not those.

There is spending in this bill which is an affront to anybody who genuinely believes that we should be fiscally disciplined. It creates a new mandatory program of $4 billion which will take money, which should have been paid by the coal companies to support the health care of people who are harmed or going to

be harmed, and put that cost on to the American taxpayers. It is called coal in the stocking, I think, in the Christmas season.

There is this doctors' fix. I am 100 percent for the doctors' fix. Obviously, we should pay doctors fair compensation to keep them in the Medicare Program, but the understanding was we would but pay for it with real dollars, not some phony mechanism that came out of the House in the dying days of the House session, a phony mechanism which, if carried out to its natural extreme, will cost $36 billion over 5 years. We don't score it that way because they use an extra little mechanism to make sure it doesn't happen, saying it

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will only be for 1 year, even though we know we will have the same problem next year.

We should not have a bill on the floor of the Senate that cannot be amended that is filled with earmarks that exceed the budget. One can argue that maybe earmarks may make sense, and they do make sense in some instances, and as long as they are within the budget, because you are not spending more, you are not adding to the deficit. But this bill does spend more, as I have pointed out.

I have said it on occasion that the job of the budget chairman is a touch thankless. In this instance, as I said, it is embarrassing because it is sort of that old Pogo line: We've met the enemy and he is us. The only people responsible for this is the party that is still in the majority. Sure, the other side is an accomplice. They understood it was being done; they were for most of this stuff. As I said, when they obtain power, I suspect their activities are going to be much more egregious in the area of spending discipline. Maybe they won't be. If we look at the record, I suspect one can argue that.

But, quite honestly, the only people who are to blame in this little exercise are us. I just sort of thought that after the last election we might have said to the American people: Yes, we understand. You think we are supposed to be the party of fiscal discipline, and we haven't been. We are going to try to be now. We are going to try to correct that.

We have been given another opportunity, those of us who were not up for election or survived reelection. We are going to try to do it a little better. We are not doing it better. We are just doing the same darn thing: spending money we don't have that our children are going to have to pay for.

I regret it. My job is to point it out. I intend to do that. I recognize I am going to lose this point of order, probably overwhelmingly, but my job is to point it out.

There are three points of order against this bill, and every one of them is real. Every one of them deals with money. Even the Senator from Alaska should probably support them.

One is a 302-point of order that deals with the fact that it is billions of dollars over the allocation of the committee. Another is the fact that it spends more than the committee is allocated. And the third, ironically, is the pay-go point of order that we have heard so much about from the other side.

It is an interesting situation we confront here. As we close this Congress, I hope we will show a little fiscal discipline and vote for these points of order.

Mr. KENNEDY. Mr. President, the outrageous manner in which this tax extender bill is being handled proves the Republican leadership did not hear the clear message that the American people sent on November 7. The Republicans are still concocting special interest deals behind closed doors. They are still pursuing their agenda to further enrich the wealthy few while neglecting the

needs of working families. And they are still denying members a meaningful opportunity to debate and amend major legislation.

For months, the Republicans have been holding the extension of important tax provisions that benefit families and businesses hostage to their special interest agenda. Many of these tax extenders are essential to the continued growth of our economy and the well-being of American families. Unfortunately, most of these tax incentives have already expired. Unless they are reinstated before the end of they year, millions of individuals and businesses will face a substantial tax increase when they pay their 2006 taxes. That would be terribly unfair.

What do these tax incentives actually accomplish? The tuition tax credit helps more than 3 1/2 million families each year afford a college education for their children. The work opportunity and welfare-to-work tax credits encourage businesses to create jobs for economically disadvantaged workers. The research and development tax credit enables businesses to develop innovative new products and stay competitive. The new markets tax credit generates investment in underdeveloped areas across the country. If Congress does not renew these tax incentives now, real people who depend on the opportunities these tax benefits provide and the jobs they create will be hurt.

Let me describe the impact some of these tax provisions have had on my own State of Massachusetts.

Over 97,000 Massachusetts families have benefited from the tuition tax deduction. For some of these students, this provision makes the difference between being able to afford a higher education and being denied the opportunity to fulfill their potential. For all of them, it provides valuable financial assistance to cope with the rising cost of tuition and other school expenses.

According to the Associated Industries of Massachusetts, over 1,100 companies in our State--small and large--rely on the R&D tax credit. It helps provide the financial resources for them to become leaders in innovation, to create well-paying new jobs, and to compete more effectively in global markets.

In Massachusetts, investors like Bank of America and Citizens Bank are taking advantage of new markets credits to reinvigorate our communities. The revenue from these tax credits are used to turn vacant buildings into thriving retail developments and even to rehabilitate endangered historic buildings. The Massachusetts Housing Investment corporation has used its tax credits to finance the renovation of the historic Colonial Theatre in Pittsfield that will become a new performing arts center. And in downtown Holyoke, the corporation invested almost $19 million in the conversion of three historic buildings into a new community health center providing primary care services to the uninsured. These tax credits translate into real physical improvements in our communities and improve the lives of our citizens.

For nearly a year the Republican leadership has been holding the extension of these tax provisions hostage to their special interest agenda. First, the tax extenders were removed from budget reconciliation legislation to make room for capital gains and dividend tax breaks. Next, the extenders were tied to the virtual elimination of the inheritance tax on multimillionaires' estates. Republican leaders vowed that the tax extenders would never pass unless the Senate acquiesced in their irresponsible estate tax scheme. Fortunately, that did not work. Even now, after a decisive repudiation of their agenda by the voters in last month's election, the Republicans are still insisting on attaching special interest tax breaks to this ``must pass legislation.'' They are now demanding an

expansion of tax subsidies for health savings accounts that only the wealthy can afford to use. These accounts do nothing to help struggling families that cannot afford health insurance. Instead, HSAs are just one more tax avoidance scheme for the wealthy created by this Republican Congress.

Had the leadership allowed a straightforward extension of these tax provisions for working families and businesses to come to the Senate floor, it would have passed with near unanimity months ago. But they would not.

Health savings accounts already have the most preferential treatment in the tax code today. Unlike most other types of accounts, contributions are not taxed, savings grow tax-free, and withdrawals are tax-free if they are used for health costs.

Health savings accounts largely benefit the healthy and wealthy. According to the Government Accountability Office, those using health savings accounts disproportionately have high incomes. The average income of those with HSAs was $133,000, almost three times the income of the average tax filer. GAO also found that those with higher incomes made larger contributions to their accounts. The majority of those with HSAs did not withdraw any funds from them and many opened the accounts because they were a good way to shelter money from taxes.

But apparently the current HSA tax break was not a big enough tax loophole. The Republicans want to let the wealthy shelter even more money under the guise of health savings accounts.

The new provisions demonstrate that the real purpose of these accounts is to give the wealthy yet another vehicle to avoid paying taxes. They allow people to ``overfund'' their accounts--to deduct more from their taxes than they

actually pay in medical expenses. It takes away the provision under current law that limits HSA contributions to the annual amount of medical expenses the insured must pay before his health insurance coverage kicks in. It would actually encourage account holders to shelter more money than they expect to spend on medical expenses.

Deductibles for family health coverage that can be used in conjunction with an HSA today range from $2,100 to $10,500. A family can put funds up to the threshold of their insurance coverage or $5,450, whichever is lower, into their account on a tax-free basis. This bill delinks account funding from the amount of the health insurance deductible, making it easier for wealthy persons to shelter funds beyond what they need for health care. Under the new HSA language inserted in this bill, someone with a $2,100 deductible health plan will be able to put $5,450 in their account and let it grow on a tax-free basis.

The bill also will allow the one-time transfer of some funds from individual retirement accounts into a health savings account without any taxes or penalty owed. This will allow wealthy individuals to shift funds from retirement accounts whose distributions are treated as ordinary income and subject to taxes into a health savings account whose distributions are not taxed. This will offer another new tax break to the wealthy.

Health savings accounts may work well as tax shelters for the wealthy--and they will work even better with these new provisions--but they do not work for low- and moderate-income families. While these families may have a high-deductible health plan because it is all their employer offers or because it is all

they can afford, they rarely have the means to fund a health savings account up to even the current limit.

Make no mistake about it, the HSA provisions are meant to help wealthy individuals and the banks and investment vehicles that make money off their accounts. These are the people who will gain from the expansions of HSAs, not the uninsured.

I also want to express some concerns I have about the trade provisions that are included in this package. While trade brings enormous benefits to our economy, we need to ensure that free trade is fair trade. A provision in this bill regarding the Andean countries severely limits the process for the free-trade agreements currently being negotiated and creates pressure to accept the inadequate agreements negotiated by the Bush administration.

Time and again this administration only requires countries to enforce their own labor laws and not live up to international standards. This is a serious problem where laws are weak. Peru has consistently denied workers the right to form unions and to enforce their rights. In Columbia, labor advocates are blacklisted and even murdered for trying to exercise their democratic rights.

Ensuring that all countries meet basic labor standards benefits our economy and American working families--it also strengthens the economies in developing nations. U.S. workers should not be undermined by unfair competition with countries that do not honor worker rights. And the working people of Columbia, Peru, Bolivia, and Ecuador deserve to have an agreement that is thoughtful and gives serious consideration to the significant issues of labor and human rights.

This is no way to conduct a trade policy. The United States can and must do better.

I am also concerned that this bill will expand the District of Columbia voucher program, which is a program that diverts resources for public schools and lacks accountability for student performance. Unlike public schools, which are subject to the No Child Left Behind Act's demanding accountability system, this program has little accountability for improving student performance. It was authorized under very specific guidelines designed to create a 5-year demonstration program for low-income students. A provision expanding eligibility for the program was inserted in this bill by the House at the last minute. This provision detracts from the program's focus on low-income families and should be rejected. At a minimum, it should be proposed in a context open to debate on its merits.

Because of the urgency of extending the important family and business tax benefits I discussed earlier, we must approve this legislation, despite the special interest provisions that the Republican leadership has attached to it. However, there will be a new Democratic Congress taking office next month, and the outrageous provisions added by the Republicans in the dark of night can be repealed in the light of day.

Mr. FEINGOLD. Mr. President, I will oppose this measure. In addition to containing some questionable policy provisions, such as the provisions relating to drilling in the Gulf of Mexico, and granting Vietnam permanent most-favored-nation trading status, the bill before us contains expensive entitlement spending and tax cuts that have not been fully offset. As a result, the legislation will increase the deficit by $40 billion over the next 5 years.

I can count votes as well as the next person, and it is obvious that this measure will pass and pass by a large margin and with bipartisan support. That

is disappointing, because while Members of my own party have rightly called for a return to the budget rules requiring that tax cuts and increased entitlement spending be offset, some are nevertheless pushing for the enactment of this measure without any serious effort to require such offsets.

One might wonder why that is. At least two reasons come to mind. First, there are reasons to believe that some in my party are anxious to get this bill through this year because they know full well that the new incoming Democratic majority in the House and Senate would bristle at some of the trade provisions in this proposal. Those who have supported the trade policies of the past several years understand that this may be their last chance to pass questionable trade measures.

If that is the reason, I have little to say other than thank goodness the 110th Congress is just around the corner. I am not sure the country could withstand another week of the kind of trade policy that we have seen promoted by both members of both parties since the early 1990s.

It was during the session following the 1994 elections that a lameduck Congress passed legislation implementing the GATT trade agreement that established the World Trade Organization. The trade model that the GATT and NAFTA established has been devastating to thousands of communities across our country. We can only hope that the action taken by this lameduck Congress will mark the end of a disastrous period of deeply flawed trade policies. And there is some hope because the November elections did result in dozens of new Members in both Houses who reject that ruinous trade model.

Beyond the trade issues, I have heard indirectly that some may want these bills to go through during the 109th Congress so that their cost would be assigned to the current budget rather than to a budget that the new Democratic majority will craft next year. I certainly hope that this scuttlebutt is unfounded because it reflects a cynical view of governing that we should reject. It certainly won't help those future generations of taxpayers who will be stuck with the additional debt that will result from this bill.

The bill also includes a fiscally irresponsible provision that will result in Outer Continental Shelf drilling in the Gulf of Mexico. Just a few months ago, the Senate approved this same misguided policy, which will redirect billions of dollars in Federal revenues to just four States. While I support efforts to provide needed assistance to those affected by Hurricane Katrina, we should not do so by creating a massive and long-term new entitlement for a handful of States.

This measure has also been used to jam through a provision to expand the income eligibility of the District of Columbia school voucher program. I oppose school vouchers because such programs funnel taxpayer money away from the public schools and instead direct Federal dollars to private schools that do not have to adhere to the same Federal, State, and local accountability provisions, civil rights laws, and regulations that apply to public schools.

However, as is the case of nearly any bill of this size, there are some good provisions in it. This bill provides relief for physicians who would have seen

a reduction in payment of 5.1 percent in the absence of legislative action, and it goes a step further to provide payments for physicians who report quality-of-care data. This is a first step toward implementing some kind of pay-for-performance in Medicare, and I think this is something that should be pursued. Quality improvement is certainly something that the State of Wisconsin has been

a leader in, and I am happy to see that there are Federal incentives for quality improvement.

I am especially pleased to see that this bill includes a measure that is very important to Wisconsin and other rural States--an extension of a provision enacted in the Medicare Modernization Act, MMA, that will keep physicians in rural States paid at a comparable level to those in other States. Under current Medicare law, Wisconsin physicians are paid less than physicians in other areas of the country, even though the work they do is identical. This provision helps address this inequity so that physicians who practice in States with large rural areas will not be at a disadvantage. I am pleased to see that Congress has taken the right steps to ensure that Medicare dollars are more fairly distributed throughout the State of Wisconsin and our Nation.

These fixes for physician payment will be paid for with the Medicare slush fund that provided ``bonus'' payments to insurance companies. These payments were unnecessary and simply provided a cash flow of taxpayer dollars to an industry already awash in money. I have long advocated for elimination of this fund, and I am glad to see it used in a way that actually benefits the American people rather than big business.

There are other good measures in the health portion of this bill. These include technical corrections to the so-called Deficit Reduction Act, an extension of a provision to help Medicare beneficiaries have better access to physical therapy, and a provision to help protect State Medicaid budgets. These are all important to the health care of people in our country, and are policies that I support.

It is unfortunate that this bill does not include a measure agreed to in the proposed Senate bill that would have preserved children's health care in our country. This measure was budget neutral, a good policy, and the right thing to do, but the other body would not agree to this provision that would have prevented budget shortfalls in State Children's Health Insurance Programs, SCHIP, in 14 States in fiscal year 2007. Wisconsin is one of the States that will see a shortfall next year, and I will work aggressively to see that this shortfall is addressed before it harms children in Wisconsin. It is shameful that Congress will add $40 billion to our deficit for tax breaks, but we cannot agree to a budget-neutral measure to provide health care to children who would otherwise not have it.

Despite some worthy provisions, this bill, on balance, is fiscally irresponsible, and I cannot support it. Perhaps the most telling gauge of this bill's cost is that it even violates the lax budget rules set forth in the last budget resolution adopted by this Congress, the 2005 budget resolution. That is right,this bill violates the loose fiscal rules adopted by Congress 2 years ago.

In some ways, this bill is a fitting end to the 109th Congress. It is a fair summary of the fiscal recklessness in which the White House and this Congress have engaged. I very much hope that when they take their seats in the 110th Congress, the new majority will govern in a more fiscally responsible manner, adopt tough, commonsense budget rules, and put an end to this kind of budget-busting, debt-swelling legislation.

Mr. BUNNING. Mr. President, I regret that I cannot support the tax extender bill before us today.

I have long worked to ensure the passage of several of the provisions contained in this bill. In particular, I strongly support the extension of the tax provisions and the OCS drilling provisions. In fact, I have voted for enactment of

both of these pieces of legislation a number of times this year. I am very saddened that these provisions are presented before the Senate today coupled as a part of a larger package that I cannot favor.

I want to make it clear to my constituents and to American families, taxpayers and businesses that I recognize the immense importance of the tax extender provisions and will do all that I can to ensure that they are enacted as soon as possible.

Likewise, I am a cosponsor of Senator *Domenici*'s original Senate bill regarding OCS drilling and I look forward to the day these provisions become law. This bill is a first step in providing domestic energy that will bring down prices while decreasing our dependence on Middle Eastern oil. I will continue to work toward expanded access in the Gulf of Mexico and with any other states who would like to pursue offshore drilling.

Despite my strong support for many provisions of this bill, I must oppose it because I have a number of fundamental concerns about it.

First and foremost, I object vehemently to the inclusion of legislation granting permanent normal trade relations status, PNTR, to Vietnam in this bill. The decision of whether to grant PNTR status to Vietnam is a very important decision that will have consequences well into the future and it deserves to be debated on its own merits by both the House and Senate. It is inappropriate for legislation of this magnitude to be attached to other relatively noncontroversial legislation in an attempt to quiet any objections and ensure its enactment.

I have spent a lot of time contemplating whether I should support the granting of PNTR status to Vietnam. I serve on the Senate Finance Committee and I was disturbed by a number of issues that were raised during committee consideration of this issue. I voted ``Present'' when this legislation was approved by the committee because I wanted to have more time to examine these issues more in depth. What I have found has disturbed me and made it impossible for me to support such a measure at this time.

I believe that access to free markets should depend on access to other freedoms such as political freedom and human rights. Despite increased diplomatic ties between the United States and Vietnam over the past 15 years, we must not forget that Vietnam is still a Communist country. A country made up of only one political party that continues to deny its citizens the basic freedoms of speech, press, and religion.

Now some of my colleagues would argue that we should grant permanent normal trade relations, PNTR, to Vietnam because the State Department recently removed them from their list of ``Countries of Concern'' for severe violations of religious freedom. Vietnam has been on this list for the last ten years but was removed this year--just one day before the Asia-Pacific Economic Cooperation--APEC--Leaders Meeting in Vietnam. I believe that they were removed more for diplomatic reasons than anything else. Evidence presented to me by the International Commission on Religious Freedom shows that Vietnam has done very little to warrant such a removal.

Vietnam's record on human rights and religious freedom is abysmal--absolutely abysmal. Hundreds of political and religious prisoners remain behind bars in a country that lacks any sort of a real judicial system. Arrests and detentions of religious leaders continue daily. They are often arrested for no other reason than the practice of their religion or for possession of nongovernment-mandated religious materials such as Bibles.

Forced renunciations of faith also continue on a daily basis. While this is prohibited by Vietnamese law there is no criminal penalty for carrying out this practice--so it continues. In this practice, religious followers are detained, threatened, and beaten in order to force them to recant their faith or stop their religious activities. I ask my colleagues to imagine what it would be like to have your faith literally beaten out of you? I find such a practice perverse.

Aside from beatings and renunciations of faith, churches are often destroyed, property is seized and people are continually placed under house arrest. Religious materials and charitable activities are also severely restricted by the government. They even retain the right to appoint all Catholic bishops and seminarians; a right that is reserved solely for the Vatican. In the past year, Vietnam has done very little to help strengthen its relations with the Vatican and still refuses to

allow them to build a seminary in their country.

Vietnam has acknowledged the fact that these abuses occur. Last year they even went so far as to enter into agreement with the State Department to try to end such abuses, but unfortunately little if any real progress was made especially in the rural areas of the Central and Northwest Highlands. While there was a great deal of talk of reform, there was little action. This is at a time when Vietnam is seeking to more fully participate in the global economy and international community. I find that unacceptable.

I fear that in granting Vietnam permanent normal trade relations, PNTR, we would take away a key incentive for them to implement any type of real reform.

Vietnam is on its best behavior while it is under the international spotlight, but what will happen after this trade deal is signed? I fear that the consequences of this would be too great.

In addition to my opposition to the inclusion of the Vietnam trade provisions in this legislation, this package also includes a health component that primarily deals with the Medicare and Medicaid Programs. I am extremely disappointed that the negotiators on this bill decided to take money from the Medicare stabilization fund to pay for other spending in the bill.

When Congress created the new Medicare drug benefit in 2003, it was very important to me and other Members that all Medicare beneficiaries have access to Medicare managed-care plans. The stabilization fund was created to provide incentives for managed care plans to remain or enter the Medicare Advantage program, thereby ensuring that beneficiaries in rural areas of this country--including many parts of Kentucky--had access to Medicare managed care plans.

Some people argue that the stabilization fund is not necessary. Quite honestly, however, it is too early to tell if this fund is necessary. The Medicare Advantage program has only been up and running for 1 year. At this point, we don't know what will happen to the Medicare Advantage program 5 or 10 years down the road, and we shouldn't be spending the money from the stabilization fund before we do.

This fund was supposed to ensure that all Medicare beneficiaries have equal access to managed care plans, and it is irresponsible for Congress to view this account as a piggy bank to fund other spending.

Finally, I would be remiss if I failed to mention the budgetary impact of this bill. As Chairman *Gregg* of the Senate Budget Committee has already pointed out, this bill is a budget buster. It will break the budget by at least $17 billion.

The bulk of the cost of this bill is not found in the tax extenders--they represent less than a third of the cost. The cost of this bill is in the extraneous items that were added to the bill--many, I suspect, in order to ensure its passage today.

I am sorry to see that some of my colleagues are more interested in quickly going home rather than working to draft legislation that falls within our budget and is more than the Christmas tree we have here. I urge my colleagues to oppose this legislation and to continue to work to find another solution on how to pass some of the good provisions in this package.

Mr. GREGG. I yield the floor, and I yield back the remainder of my time.

The PRESIDING OFFICER. Time has expired. The question is on agreeing to the motion to waive the Budget Act. The yeas and nays have been ordered. The clerk will call the roll.

The legislative clerk called the roll.

Mr. **MCCONNELL**. The following Senators were necessarily absent: the Senator from Kansas (Mr. **BROWNBACK**), the Senator from Nebraska (Mr. **HAGEL**), the Senator from Utah (Mr. **HATCH**), the Senator from Arizona (Mr. **MCCAIN**), the Senator from Alaska (Ms. **MURKOWSKI**), the Senator from Pennsylvania (Mr. **SPECTER**), and the Senator from Virginia (Mr. **WARNER**).

Further, if present and voting, the Senator from Utah (Mr. **HATCH**) and the Senator from Virginia (Mr. **WARNER**) would have voted ``yea.''

Mr. DURBIN. I announce that the Senator from Delaware (Mr. **BIDEN**), the Senator from Connecticut (Mr. **DODD**), the Senator from Vermont (Mr. **JEFFORDS**), the Senator from New Jersey (Mr. **LAUTENBERG**), and the Senator from Connecticut (Mr. **LIEBERMAN**) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted--yeas 67, nays 21, as follows:

[Rollcall Vote No. 277 Leg.]

YEAS--67

Akaka
Allard
Allen
Baucus
Bayh
Bennett
Bond
Boxer
Byrd
Cantwell
Carper
Clinton
Cochran
Coleman
Collins
Cornyn
Craig
Dayton
DeWine
Domenici
Durbin

Enzi
Feinstein
Frist
Grassley
Harkin
Hutchison
Inouye
Johnson
Kennedy
Kerry
Kohl
Kyl
Landrieu
Leahy
Levin
Lincoln
Lott
Lugar
Martinez
McConnell
Menendez
Mikulski
Murray
Nelson (FL)
Nelson (NE)
Obama
Pryor
Reed
Reid
Roberts
Rockefeller
Salazar
Santorum
Sarbanes
Schumer
Sessions
Shelby
Smith
Snowe
Stabenow
Stevens
Talent
Thomas
Thune
Vitter
Wyden

NAYS--21

Alexander
Bingaman
Bunning

Burns
Burr
Chafee
Chambliss
Coburn
Conrad
Crapo
DeMint
Dole
Dorgan
Ensign
Feingold
Graham
Gregg
Inhofe
Isakson
Sununu
Voinovich

NOT VOTING--12

Biden
Brownback
Dodd
Hagel
Hatch
Jeffords
Lautenberg
Lieberman
McCain
Murkowski
Specter
Warner

The PRESIDING OFFICER. On this vote, the yeas are 67, the nays are 21.

Three-fifths of the Senators duly chosen and sworn having voted in the affirmative, the motion is agreed to.

CLOTURE MOTION

The PRESIDING OFFICER. Under the previous order, pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The legislative clerk read as follows:

Cloture Motion

We the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the motion to concur in the House amendment to H.R. 6111: to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending.

Bill Frist, Johnny Isakson, Richard Burr, Jon Kyl, R.F. Bennett, Christopher Bond, John Cornyn, Rick Santorum, Mike Crapo, Jim Talent, Pat Roberts, Chuck Grassley, Pete Domenici, Jim DeMint, John Thune, Kay Bailey Hutchison, George Allen.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the motion to concur in the House amendment to the Senate amendment to H.R. 6111, an act to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending, shall be brought to a close?

The yeas and nays are mandatory under the rule. The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. **MCCONNELL.** The following Senators were necessarily absent: the Senator from Kansas (Mr. **BROWNBACK**), the Senator from Nebraska (Mr. **HAGEL**), the Senator from Utah (Mr. **HATCH**), the Senator from Arizona (Mr. **MCCAIN**), the Senator from Alaska (Ms. **MURKOWSKI**), the Senator from Pennsylvania (Mr. **SPECTER**), and the Senator from Virginia (Mr. **WARNER**).

Further, if present and voting, the Senator from Utah (Mr. **HATCH**) and the Senator from Virginia (Mr. **WARNER**) would have voted ``yea.''

Mr. DURBIN. I announce that the Senator from Delaware (Mr. **BIDEN**), the Senator from Connecticut (Mr. **DODD**), the Senator from Vermont (Mr. **JEFFORDS**), the Senator from New Jersey (Mr. **LAUTENBERG**), and the Senator from Connecticut (Mr. **LIEBERMAN**) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber who desire to vote?

The yeas and nays resulted--yeas 78, nays 10, as follows:

[Rollcall Vote No. 278 Leg.]

YEAS--78

Akaka
Alexander
Allard
Allen
Baucus
Bayh
Bennett
Bond
Boxer
Burr
Byrd
Cantwell
Carper
Chafee
Chambliss
Clinton
Cochran
Coleman
Collins
Cornyn
Craig
Crapo
Dayton

DeMint
DeWine
Dole
Domenici
Durbin
Ensign
Enzi
Feinstein
Frist
Grassley
Harkin
Hutchison
Inhofe
Inouye
Isakson
Johnson
Kennedy
Kerry
Kohl
Kyl
Landrieu
Leahy
Levin
Lincoln
Lott
Lugar
Martinez
McConnell
Menendez
Mikulski
Murray
Nelson (FL)
Nelson (NE)
Obama
Pryor
Reed
Reid
Roberts
Rockefeller
Salazar
Santorum
Sarbanes
Schumer
Sessions
Shelby
Smith
Snowe
Stabenow
Stevens
Talent

Thomas
Thune
Vitter
Voinovich
Wyden

NAYS--10

Bingaman
Bunning
Burns
Coburn
Conrad
Dorgan
Feingold
Graham
Gregg
Sununu

NOT VOTING--12

Biden
Brownback
Dodd
Hagel
Hatch
Jeffords
Lautenberg
Lieberman
McCain
Murkowski
Specter
Warner

The PRESIDING OFFICER. On this vote, the yeas are 78, the nays 10. Three-fifths of the Senators duly chosen and sworn having voted in the affirmative, the motion is agreed to.

The PRESIDING OFFICER. Under the previous order, the motion to concur with an amendment is withdrawn. The question is on the motion to concur with the amendment of the House.

Mr. GRASSLEY. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. **MCCONNELL**. The following Senators were necessarily absent: the Senator from Kansas (Mr. **BROWNBACK**), the Senator from Nebraska (Mr. **HAGEL**), the Senator from Utah (Mr. **HATCH**), the Senator from Arizona (Mr. **MCCAIN**), the Senator from Alaska (Ms. **MURKOWSKI**), the Senator from Pennsylvania (Mr. **SPECTER**), and the Senator from Virginia (Mr. **WARNER**).

Further, if present and voting, the Senator from Utah (Mr. **HATCH**) and the Senator from Virginia (Mr. **WARNER**) would have voted ``yea.''

Mr. DURBIN. I announce that the Senator from Delaware (Mr. **BIDEN**), the Senator from Connecticut (Mr. **DODD**), the Senator from Vermont

(Mr. **JEFFORDS**), the Senator from New Jersey (Mr. **LAUTENBERG**), and the Senator from Connecticut (Mr. **LIEBERMAN**) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted--yeas 79, nays 9, as follows:

[Rollcall Vote No. 279 Leg.]

YEAS--79

Akaka
Alexander
Allard
Allen
Baucus
Bayh
Bennett
Bingaman
Bond
Boxer
Byrd
Cantwell
Carper
Chafee
Chambliss
Clinton
Cochran
Coleman
Collins
Conrad
Cornyn
Craig
Crapo
Dayton
DeMint
DeWine
Dole
Domenici
Dorgan
Durbin
Ensign
Enzi
Feinstein
Frist
Grassley
Harkin
Hutchison
Inhofe
Inouye
Isakson
Johnson
Kennedy
Kerry

Kohl
Kyl
Landrieu
Leahy
Levin
Lincoln
Lott
Lugar
Martinez
McConnell
Menendez
Mikulski
Murray
Nelson (FL)
Nelson (NE)
Obama
Pryor
Reed
Reid
Roberts
Rockefeller
Salazar
Santorum
Sarbanes
Schumer
Sessions
Shelby
Smith
Snowe
Stabenow
Stevens
Talent
Thomas
Thune
Vitter
Wyden

NAYS--9

Bunning
Burns
Burr
Coburn
Feingold
Graham
Gregg
Sununu
Voinovich

NOT VOTING--12

Biden
Brownback
Dodd

Hagel
Hatch
Jeffords
Lautenberg
Lieberman
McCain
Murkowski
Specter
Warner

The PRESIDING OFFICER. Without objection, the Senate concurs in the House amendment to the title.

Mr. FRIST. I move to reconsider the vote and move to lay that motion on the table.

The motion to lay on the table was agreed to.

The PRESIDING OFFICER. The majority leader is recognized.

TRIBUTE TO RAMONA LESSEN

Mr. FRIST. Mr. President, I say hello to her as I come to the office every morning. And I say goodbye to her after I have closed the Senate each evening. The ``her'' is Ramona Lessen, my gatekeeper, my jailer, a distinguished member of my staff.

Twelve years ago, I was a newly elected Senator, a brandnew Senator who got lost trying to find his way to this place called the Russell Building. My chief of staff was just as green, just as new as me. We were all learning the ropes of the Senate together. But one member of our staff at least was not new. She took us under her experienced wing, and we took off on what has been a magical flight.

That person is Ramona Lessen, my executive assistant, who became very quickly the geographic and operational commander and controller of the Frist office.

Little did I realize when I first brought Ramona onboard that she would sit right outside--right outside--my office door, for not the next year or 2 years or 3 years or 4 years, but for 5, 6, 7, 8, 9, 10, 11, 12 years. As many of my colleagues know, I am a pilot, and I have flown a long time. I love to fly. And nothing is more comforting when you are flying an airplane close to a thunderstorm, and you are there alone, but you are talking to an air traffic control tower, and the voice on the other end is somebody who is reassuring, somebody who is calm, somebody who gets the big picture, who knows what is at stake and ultimately can vector you right around that thunderstorm.

And that is Ramona. Ramona, who is the expert in terms of scheduling, in terms of that coordination, who keeps the flights landing safely and keeps those flights landing on time. She prioritizes literally hundreds of meeting requests with flexibility and efficiency. And when someone puts a last-minute kink in the schedule, which as we all know occurs all too often, she works hard to correct it. She handles it with perfect aplomb.

When other staff members are out traveling with me or at committee meetings or monitoring the floor, Ramona is back in that office holding down the fort. She is always working behind the scenes to make our lives run as smoothly as possible. It gets hectic. Everybody here knows that. Everybody wants something all the time. And I know there are many days when she is--and these are her words--``hanging on by her fingernails.'' But despite the intense pressures of her job, the stress of juggling that busy schedule and responding to untold

invitations and meeting requests, not to mention working for a demanding--not so demanding, but a demanding--boss, Ramona not only maintains her cool, but she keeps the office upbeat and literally fun.

Her talents take many forms. She is a professional pianist, professional at least in my eyes. You will find her playing at our Christmas parties, at the Bible study groups we have here, at her church, and even in the studios in Music City USA, Nashville, TN.

She is a formidable athlete. She runs a little slow but a formidable athlete. She led the Frist staff softball team to winning seasons--championship seasons really; but we will say winning seasons--for 4 consecutive years, pitching with a changeup that baffled even the most experienced batters.

She does have an infectious laugh, that endearing cackle that we all know and have come to love. She treats the staff to doughnuts on many a Friday. She keeps me posted on the whereabouts of former staff members, Members who worked with us 12 years ago and 10 years ago and 8 years ago. And if you go into her office back in the majority leader's office, she has a baby board with candid photos of our staff and their children.

She frequently carpools in with her beloved husband Joe, who is always at her side, who has also spent many a late night out front waiting for her, as we finished business. And most people know we finish fairly late.

She gave us daily updates when her son Robert was proudly serving in Iraq, representing freedom, and their son

Jonathan was proudly serving in Afghanistan--a family proudly serving this country.

Ramona is the glue of the Senate Frist staff family, and she is an extension of my own family. When we first moved to Washington, she reached out, she helped Karyn and me and our three boys, Bryan, Jonathan, and Harrison settle into a new city, a new city we had spent no time in at all. She has watched my three sons grow from three young boys to three young men.

Ramona, you have kept my life organized for 12 years. You have faithfully served your country in the Senate for 27 years--27 1/2 years. And you have done a tremendous, tremendous job.

Thank you, Ramona, for sticking with us all these years. Thank you, and we love you.

I yield the floor.

The PRESIDING OFFICER. The Senator from Louisiana.

- [End Insert]

END