

Recovery and Reinvestment Act last year, we made sure that one-third of those several hundred billion dollars—one-third of those dollars went to tax relief for 95 percent of working families in America.

We hear my colleagues on the other side of the aisle talk about tax cuts as if they invented them, but we don't hear them tell the truth about tax cuts because their idea of tax cuts is overwhelming tax benefits to the wealthiest people in our society—not doing what President Obama and the House and Senate did last year and this year: providing those tax breaks and tax cuts and tax relief directly to the large middle-class and working class in this country. Middle-class taxpayers, as a result, can collect on more than a dozen Recovery Act tax benefits this season. While the Recovery Act is putting Americans back to work rebuilding America, it is also honoring the dignity of work through the Making Work Pay tax credit. On average, Ohioans received \$496 through the Making Work Pay tax credit, \$496 in people's pockets. Middle-class tax relief helps make college more affordable through the American Opportunity Credit, tax savings for up to \$2,500 to pay college expenses. More homes can be energy efficient and less costly through energy efficiency and renewable energy incentives. Energy-efficient windows and doors and heating and cooling systems reduce utility bills, while increasing the value of the most important asset for many Americans—their home. The first-time home buyer tax credit has made the dream of home ownership a reality, helped create jobs, stabilized home prices, and rebuilt communities across the Nation.

These are tax breaks that have been enacted that Americans are already taking advantage of and, in many cases, celebrating on this day that people aren't particularly glad to see: April 15. It means this April 15 is a whole lot better for American taxpayers than 2 years ago, when April 15 was for people who didn't have the tax relief the Obama administration has brought them.

The Cash for Clunkers Program provided American consumers and Ohio consumers with vouchers to purchase new fuel-efficient vehicles. It was a resounding success. More Americans bought more American cars. That program stabilized the auto sector. It saved and created thousands of jobs across Ohio and the Nation. I saw these jobs being created in Defiance, OH, as I mentioned, where some 80 workers will be called back to help build the engine for the new Chevy Cruze made in Youngstown. I know those workers at GM in Parma, a Cleveland suburb, will be helping with some of the stamping and the fabrication of the Chevy Cruze, and I know that 1,100 workers are in the process of being put back to work, to work a third shift at the Lordstown GM plant to build the most energy-efficient car in the GM fleet.

Existing tax credits, such as the earned income tax credit which rewards work for people making \$20,000 to \$40,000 a year—this is not welfare; it rewards people who are working hard, playing by the rules, not making a lot of money—or the child tax credit, these existing tax credits were expanded to ensure more eligible Americans received the tax credits they earned. Nationwide, the average tax refund is up 10 percent—\$266 for a record average. The average tax refund is \$3,036 so far. Those numbers will slightly change as people file today, before midnight.

The IRS says this increase is largely due to the Recovery Act. Ninety-nine percent of working families and individuals in Ohio benefited from at least one of the tax cuts signed into law by President Obama. Working Ohioans received \$1,046 on average as a result of these critical middle-class tax relief programs. That means because of what this Congress did, the Senate and the House, what President Obama did, middle-class Ohio families save over \$1,000. That is \$1,000 in their pockets that wouldn't have been there 2 years ago, before President Obama took office, would not have been available under the Bush tax policies because those tax policies benefited the richest people but didn't benefit the middle class.

So under the Bush tax policies, wealthier people were particularly happy, but the middle class was left out. Under Obama tax policies, wealthier people might not be quite so happy, but the broad middle class will have more than \$1,000 extra in their pockets as a result of this middle-class tax relief. It is a critical part of the economic recovery.

That is why the President and the Congress passed just last month the largest health-related, middle-class tax cut in the last two decades when it passed the historic health care reform, insurance reform legislation. We know there is much work ahead. I would add the first thing that came out of that legislation on health care was already in place and is now already in place; that is, significant tax incentives for small businesses, for employers to provide health insurance for their employees. When they couldn't afford it in the past, with these tax incentives, many employers will be able to afford providing health insurance for their employees.

We know there is much work ahead to ensure the interests of the middle class are protected in our Tax Code over the corporate special interests. I know many Republicans, including those running for office in my State—for Governor and Senate and attorney general—many Republicans want to repeal the health care bill. But understand when they repeal the health care bill, they are doing what they have done in the past. They are taking from the middle class and giving to the wealthy. That is the class warfare I have heard on this floor for the last 3 years. It is the class warfare I heard in

the House of Representatives when Republicans continued to do more and more for the richest people in this country and less and less for the middle class and less and less for low-income people. That is the kind of class warfare they have waged for years. I hope they aren't successful in doing that on the health care bill. I don't think they will be, but it is important to guard against that.

Senate Democrats are not just looking back with what we were able to do, we are looking forward to what we are going to do to make taxes work better for America. Senate Democrats are working on further tax relief to help middle-class families whose daycare costs for a young child or an elderly parent undercut their pay and their savings. We will continue to fight for middle-class tax relief that will rebuild our economy in Dayton and Springfield and Zanesville and Mansfield and Ravenna and Girard and Lima and restore prosperity for all Ohioans. We will continue to fight for college students in Toledo, the GM workers in Defiance, the GM workers in Evendale, and veterans and all middle-class families across the Ohio and the country. America's middle class, as a result, will pay less and save more because this President and this Congress are actually doing something about it.

I yield the floor.

BUDGET SCOREKEEPING REPORT

Mr. CONRAD. Mr. President, I rise to submit to the Senate the fifth budget scorekeeping report for the 2010 budget resolution. The report, which covers fiscal year 2010, was prepared by the Congressional Budget Office pursuant to Section 308(b) and in aid of Section 311 of the Congressional Budget Act of 1974, as amended.

The report shows the effects of Congressional action through April 9, 2010, and includes the effects of legislation since I filed my last report for fiscal year 2010 on January 28, 2010. The new legislation includes: P.L. 111-127, the Emergency Aid to American Survivors of the Haiti Earthquake Act; P.L. 111-142, the Social Security Disability Applicants' Access to Professional Representation Act of 2010; P.L. 111-145, the United States Capitol Police Administrative Technical Corrections Act of 2009; P.L. 111-147, the Hiring Incentives to Restore Employment Act; P.L. 111-148, the Patient Protection and Affordable Care Act; P.L. 111-151, the Satellite Television Extension Act of 2010; and P.L. 111-152, the Health Care and Education Reconciliation Act of 2010.

The estimates of budget authority, outlays, and revenues are consistent with the technical and economic assumptions of S. Con. Res. 13, the 2010 budget resolution.

The estimates show that for fiscal year 2010 current level spending is above the levels provided in the budget resolution by \$3.1 billion for budget authority and \$5.8 billion above for outlays. For revenues, current level shows

that \$14.2 billion in room remains relative to the budget resolution level.

I ask unanimous consent that the letter and accompanying tables from CBO be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, Apr. 15, 2010.

Hon. KENT CONRAD,
Chairman, Committee on the Budget, U.S. Senate,
Washington, DC.

DEAR MR. CHAIRMAN: The enclosed report shows the effects of Congressional action on the fiscal year 2010 budget and is current through April 9, 2010. This report is submitted under section 308(b) and in aid of sec-

tion 311 of the Congressional Budget Act, as amended.

The estimates of budget authority, outlays, and revenues are consistent with the technical and economic assumptions of S. Con. Res. 13, the Concurrent Resolution on the Budget for Fiscal Year 2010, as approved by the Senate and the House of Representatives.

Pursuant to section 403 of S. Con. Res. 13, provisions designated as emergency requirements are exempt from enforcement of the budget resolution. As a result, the enclosed current level report excludes these amounts (see footnote 2 of Table 2 of the report).

Since my last letter, dated January 28, 2010, the Congress has cleared and President has signed the following acts which affect budget authority, outlays, or revenues for fiscal year 2010:

Emergency Aid to American Survivors of the Haiti Earthquake Act (Public Law 111-127);

Social Security Disability Applicants' Access to Professional Representation Act of 2010 (Public Law 111-142);

United State Capitol Police Administrative Technical Corrections Act of 2009 (Public Law 111-145);

Hiring Incentives to Restore Employment Act (Public Law 111-147);

Patient Protection and Affordable Care Act (Public Law 111-148);

Satellite Television Extension Act of 2010 (Public Law 111-151); and

Health Care and Education Reconciliation Act of 2010 (Public Law 111-152).

Sincerely,
DOUGLAS W. ELMENDORF,
Director.

Enclosure.

TABLE 1.—SENATE CURRENT LEVEL REPORT FOR SPENDING AND REVENUES FOR FISCAL YEAR 2010, AS OF APRIL 9, 2010
(In billions of dollars)

	Budget resolution ¹	Current level ²	Current level over/under (–) resolution
ON-BUDGET			
Budget Authority	2,897.5	2,900.5	3.1
Outlays	3,010.1	3,015.9	5.8
Revenues	1,612.3	1,626.5	14.2
OFF-BUDGET			
Social Security Outlays ³	544.1	544.1	0.0
Social Security Revenues	668.2	668.1	–0.1

¹ S. Con. Res. 13, the Concurrent Resolution on the Budget for Fiscal Year 2010, includes \$10.4 billion in budget authority and \$5.4 billion in outlays as a disaster allowance to recognize the potential cost of disasters; those funds will never be allocated to a committee. At the direction of the Senate Committee on the Budget, the budget resolution totals have been revised to exclude those amounts for purposes of enforcing current level.
² Current level is the estimated effect on revenues and spending of all legislation, excluding amounts designated as emergency requirements (see footnote 2 of table 2), that the Congress has enacted or sent to the President for his approval. In addition, full-year funding estimates under current law are included for entitlement and mandatory programs requiring annual appropriations, even if the appropriations have not been made.
³ Excludes administrative expenses of the Social Security Administration, which are off-budget, but are appropriated annually.
 Source: Congressional Budget Office.

TABLE 2.—SUPPORTING DETAIL FOR THE CURRENT LEVEL REPORT FOR ON-BUDGET SPENDING AND REVENUES FOR FISCAL YEAR 2010, AS OF APRIL 9, 2010
(In millions of dollars)

	Budget authority	Outlays	Revenues
Previously Enacted ¹ :			
Revenues	n.a.	n.a.	1,633,385
Permanents and other spending legislation	1,656,952	1,651,725	n.a.
Appropriation legislation ²	1,917,749	2,048,775	n.a.
Offsetting receipts	–690,252	–690,252	n.a.
Total, previously enacted	2,884,449	3,010,248	1,633,385
Enacted this session:			
An act to accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti (P.L. 111–126)	0	0	–40
Emergency Aid to American Survivors of the Haiti Earthquake Act (P.L. 111–127)	50	50	0
Social Security Disability Applicants' Access to Professional Representation Act of 2010 (P.L. 111–142)	–4	–4	0
United States Capitol Police Administrative Technical Corrections Act of 2009 (P.L. 111–145)	10	6	0
Hiring Incentives to Restore Employment Act (P.L. 111–147)	20,903	141	–4,380
Patient Protection and Affordable Care Act (P.L. 111–148)	8,500	3,130	–580
Satellite Television Extension Act of 2010 (P.L. 111–151)	2	0	2
Health Care and Education Reconciliation Act of 2010 (P.L. 111–152)	1,130	220	–1,930
Total, enacted this session	30,591	3,543	–6,928
Entitlements and mandatories:			
Budget resolution estimates of appropriated entitlements and other mandatory programs	–14,500	2,066	0
Total Current Level ³	2,900,540	3,015,857	1,626,457
Total Budget Resolution ⁴	2,907,837	3,015,541	1,612,278
Adjustment to the budget resolution for disaster allowance ⁵	–10,350	–5,448	n.a.
Adjusted Budget Resolution	2,897,487	3,010,093	1,612,278
Current Level Over Budget Resolution	3,053	5,764	14,179
Current Level Under Budget Resolution	n.a.	n.a.	n.a.

¹ Includes legislation affecting budget authority, outlays and revenues that was enacted in the first session of the 111th Congress.
² Pursuant to section 403 of S. Con. Res. 13, provisions designated as emergency requirements (and rescissions of provisions previously designated as emergency requirements) are exempt from enforcement of the budget resolution. The amounts so designated for fiscal year 2010, which are not included in the current level totals, are as follows:

	Budget authority	Outlays	Revenues
Previously Enacted (see footnote 1)	12,042	21,040	–4,475
Temporary Extension Act of 2010 (P.L. 111–144)	7,942	7,901	–704
Total, amounts designated as emergency	19,984	28,941	–5,179

³ For purposes of enforcing section 311 of the Congressional Budget Act in the Senate, the budget resolution does not include budget authority, outlays, or revenues for off-budget amounts. As a result, current level excludes these items.
⁴ Periodically, the Senate Committee on the Budget revises the totals in S. Con. Res. 13, pursuant to various provisions of the resolution:

	Budget authority	Outlays	Revenues
Original Budget Resolution Totals	2,888,691	3,001,311	1,653,682
Revisions:			
For the Supplemental Appropriations Act, 2009 (section 401(c)(4))	5	2,004	0
For an act to protect the public health by providing the Food and Drug Administration with certain authority to regulate tobacco products . . . and for other purposes (sections 311(a) and 307)	0	0	40
For the Congressional Budget Office's reestimate of the President's request for discretionary appropriations (section 401(c)(5))	3,766	2,355	0
For further revisions to a bill to protect the public health by providing the Food and Drug Administration with certain authority to regulate tobacco products . . . and for other purposes (sections 311(a) and 307)	10	13	6
For further revisions to the Supplemental Appropriations Act, 2009 (section 401(c)(4))	6	–1,175	0
For an act to make technical corrections to the Higher Education Act of 1965, and for other purposes (section 303)	32	36	0

For further revisions to the Supplemental Appropriations Act, 2009 (section 401(c)(4))	-11	-11	0
For an amendment in the nature of substitute to H.R. 3548, the Unemployment Compensation Extension Act of 2009 (sections 306(f) and 306(b))	5,708	5,708	-38,940
For the Patient Protection and Affordable Care Act of 2009 (section 301(a))	12,500	11,500	9,100
For the Department of Defense Appropriations Act, 2010 (section 401(c)(4))	0	1,950	0
For further revisions to the Patient Protection and Affordable Care Act of 2009 (section 301(a))	-5,220	-6,670	-9,630
For further revisions to the Patient Protection and Affordable Care Act of 2009 (section 301(a))	-7,280	-4,830	530
For further revisions to the Patient Protection and Affordable Care Act of 2009 (section 301(a))	8,500	3,130	-580
For the Health Care and Education Reconciliation Act of 2010 (section 301(a))	1,130	220	-1,930
Revised Budget Resolution Totals	2,907,837	3,015,541	1,612,278

⁵ S. Con. Res. 13 includes \$10,350 million in budget authority and \$5,448 million in outlays as a disaster allowance to recognize the potential cost of disasters; those funds will never be allocated to a committee. At the direction of the Senate Committee on the Budget, the budget resolution totals have been revised to exclude those amounts for purposes of enforcing current level.

Note: n.a. = not applicable; P.L. = Public Law.
Source: Congressional Budget Office.

HONORING OUR ARMED FORCES

LANCE CORPORAL JACOB A. ROSS, USMC

Mr. BARRASSO. Mr. President, I rise today to express our Nation's deepest thanks and gratitude to a special young man and his family. I was deeply saddened to receive word during the past recess that that on March 24, 2010, LCpl Jacob A. Ross of Gillette, WY, was killed in the line of duty while serving our country in support of Operation Enduring Freedom. Lance Corporal Ross was killed in combat in Helmand Province in southern Afghanistan.

Lance Corporal Ross was assigned to the 2nd Battalion, 2nd Marine Regiment, 2nd Marine Division, II Marine Expeditionary Force out of Camp Lejeune, NC. Lance Corporal Ross graduated from Campbell County High School in 2008. He is remembered by his friends as hard-working, intelligent and kind-hearted. He was athletic and was on the swimming and soccer teams in high school. Jacob had a passion for the outdoors and loved to hunt, fish and camp under the Wyoming skies. He always wanted to be a marine. After graduation, he followed in his father's footsteps and joined the U.S. Marine Corps.

It is because of Jacob Ross that all Americans are able to live our daily lives as free people. Freedom is not free. It carries a very high price. And that price has been paid over and over by America's men and women who answer the call to service and willingly bear the burdens of defending our Nation. They deserve our deepest respect and gratitude. They put their very lives on the line every day, and because of them and their families, our nation remains free and strong in the face of danger.

The motto of the U.S. Marine Corps is "Semper Fidelis." It means "Always Faithful." LCpl Jacob Ross lived up to these words with great honor. He gave his life, that last full measure of devotion, for you, me, and every single American. He gave his life serving and defending his country and its people, and we honor him for this selfless sacrifice. He was always faithful to our country and its citizens, and to his fellow marines.

Lance Corporal Ross is survived by his wife Brittney, and his parents Karen and Dennis, his sister Katie and his brother, Nathan. He is also survived by his brothers and sisters in arms of the U.S. Marine Corps. We say goodbye to a son, a husband, a brother, a friend, and a marine. The United States of

America pays its deepest respect to LCpl Jacob A. Ross for his courage, his love of country and his sacrifice, so that we may remain free. He was a hero in life and he remains a hero in death. All of Wyoming, and indeed the entire Nation, is proud of him. May God bless him and his family. Lance Corporal Ross, Semper Fi.

(At the request of Mr. REID, the following statement was ordered to be printed in the RECORD.)

HOLOCAUST REMEMBRANCE DAY 2010

• Mr. NELSON of Florida. Mr. President, I rise today to commemorate Holocaust Remembrance Day.

This week, in America and throughout the world, Jews observed Holocaust Remembrance Day in synagogues, reciting prayers. Families gathered in their homes to light candles and remember those loved ones who perished. Young people listened to the stirring testimonials of grandparents and survivors of one of the worst atrocities committed by humankind. These rituals are recited each year in an effort to remember. But, also to ensure that we as a human race never forget.

Florida has the largest number of Holocaust survivors in the entire country. Each time I visit the Miami Jewish Health Systems and other centers in our state, I am reminded of our solemn obligation to care for those survivors, whose numbers dwindle with each passing year.

This week, we pause to remember those who lost their lives simply because of their faith and their heritage. We also remember others who suffered persecution and were murdered by the Nazis: Gypsies and Poles, the handicapped, gays and lesbians, political dissidents, prisoners of war, and the brave civilians who risked their own lives to save their neighbors.

Last June, a lone gunman attacked the Holocaust Memorial Museum here in Washington. This morally depraved man shot and killed a guard and terrorized countless visitors before he was brought down. The shots were fired on the day the museum was scheduled to show a play based on the life of Anne Frank, a girl whose story serves as a disturbing reminder of the Nazis' campaign of terror and also the heroism demonstrated by a few decent people to protect those whose lives were in jeopardy.

January 11, 2010, Miep Gies, the last of those who protected Anne Frank

passed away. She was a woman who did not want to be called a hero, but it is her heroism that we must honor, remember, and pass down to future generations.

A survivor recently informed me that on Holocaust Remembrance Day she wanted people to remember the kindness that she received during the Holocaust. She said that kindness helped her survive. Mr. President, it is amazing that survivors, when asked about a period of unimaginable horror, can recall sentiments of thanks and an appreciation for life.

The good that individuals can do is not limited to the past. Americans today are continuing to help those survivors by documenting their experiences and educating our communities. This past January, I attended the 30th anniversary celebration of the Holocaust Documentation & Education Center. The center is in the process of creating the first South Florida Holocaust Museum. There is still great work to be done and I am proud of the Americans who are committed to this important effort.

Congress also has a responsibility to ensure that the memories of those dark days are recalled to ensure that nothing like it happens on this Earth again.

In respect for the victims of the Holocaust and surviving relatives, I introduced a resolution on restitution or compensation for property and other assets seized by the Nazi and Communist regimes in postwar Europe, in anticipation of the International Conference on Holocaust Assets that was held in Prague in June 2009. At this conference, the United States signed the Terezin Declaration, which among many declarations reminds us about the need to take care of Holocaust survivors' social welfare as they increase in age.

I also introduced the World War II War Crimes Accountability Act to encourage foreign governments to prosecute and extradite wanted criminals, and to bring them to justice.

We are in a race against time. Each year, more Holocaust survivors are laid to rest. Let us work together quickly to let them see a measure of justice done in their lifetime.

Finally, our government has made solemn commitments in the past that the horror of the Holocaust will never be repeated. And yet we are all well aware of the grim stories of ethnic cleansing in the former Yugoslavia in the 1990s, the mass murder of Tutsis in Rwanda in 1994, and the genocide in