

(AMT) through an indexed exemption amount for 2007 and allowance of personal credits against the AMT. We appreciate your commitment to pass AMT legislation as quickly as possible.

In anticipation of this legislation, the Internal Revenue Service (IRS) has been taking every step possible to prepare for the upcoming filing season. Your letter provides additional information that will allow us to continue our planning and design based on your proposed solution. It should be noted, however, that key systems can only accommodate one programming option without introducing excessive risk to the filing season. We must ensure that our systems are prepared to process returns under the law as it exists now. Therefore, until the legislation is passed and signed into law, our systems cannot be fully programmed for the proposed AMT patch.

We are committed to a successful filing season, which means processing returns in a timely manner and issuing refunds to the millions of Americans who expect and are entitled to them. We are taking all steps and making every effort to be prepared to implement legislation once it is passed and will move swiftly upon enactment.

However, even with the planning and design that your letter facilitates, we still estimate a timeframe of approximately 10 weeks after enactment before we can process affected tax returns. Accordingly, as noted in Secretary Paulson's letter of October 23, 2007, we estimate that enactment of an AMT patch in December could delay processing of returns for as many as 50 million taxpayers and could delay issuance of approximately \$75 billion in refunds.

We look forward to continuing to work with you to deliver a successful filing season. If you have any questions or need additional information, please contact me at (202) 622-9511.

LINDA E. STIFF,
Acting Commissioner.

Mr. MCCONNELL. Mr. President, when most people get a letter from the IRS, they get scared. But the Democrats didn't even blink. They don't seem all that concerned about forcing 50 million Americans to write an interest-free loan to the Government in the form of unpaid tax returns worth about \$75 billion—75 billion dollars. That is more than the gross domestic product of a hundred different countries—just sitting in the Treasury instead of the bank accounts and pockets of Americans who earned it.

Now, if this were the only thing Senate Democrats were procrastinating over, Americans would have reason enough to be angry. But it is not. It is just the latest in a string of core duties they promised they would address before election day but put back on the shelf after all the votes were counted.

Instead of fulfilling their campaign promises, they launched into a series of legislative misadventures that have put us 5 weeks into the new fiscal year with the same number of appropriations bills we started with, which is zero, a Justice Department with more empty offices than the Dirksen building in August, and no indication from anyone on the other side that any of this will change.

Regarding appropriations, the President has already said he will veto spending bills that exceed the budget

request. Yet Democrats will now knowingly pass a Labor/HHS bill that exceeds the President's budget by billions of dollars and attach it to the MilCon/Veterans appropriations bill. We already know the result. These bills are coming right back to the Senate for a do-over. This is a waste of time, and just more of the same from a party that has been intent all year on using this Chamber as a stage for political theater rather than a workshop to actually get things accomplished.

Over at the Justice Department, Democrats have been clamoring for new leadership all year. The senior Senator from New York was the loudest of them all. More than 5 months ago, he told us "the Nation needs a new Attorney General, and it can't afford to wait." The President responded in good faith by nominating the very man the senior Senator from New York recommended for the job.

Yet America has now waited longer for a vote on Michael Mukasey than on any other Attorney General nominee in decades. They have waited more than 40 days now. Compare that to Janet Reno, whose confirmation came less than 2 weeks after she was named.

Democrats have found plenty of time for votes that didn't matter. Now it is time to turn to votes that do. They found time for midnight votes on political Iraq resolutions. Now Americans are wondering when we will have a midnight vote to fix an error in the Tax Code that promises to leave more than one-third of them high and dry come April.

They found time for a vote on how we felt about the last Attorney General. Now people want to know when we will have the midnight vote on restoring leadership at the Justice Department.

They had the time to vote again and again to cut off funds to our troops in the field—voted on the Feingold amendment to cut off funds three times. Now Americans want to know when they will have a midnight vote to send the rest of the money to the troops—or on any one of the 12 appropriations bills in a form that we can expect the President to sign.

This fixation on political gamesmanship has come at a serious cost. What we are seeing here goes far beyond mismanagement. And the American people have caught on. For the sake of the taxpayers, for the sake of the justice system, for the sake of the men and women who wear the uniform, it is time to put politics aside and do the work of today.

No more gimmicks, no more games. Time is short. The stakes are high. Let's get on with it.

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

SENATE ACCOMPLISHMENTS

Mr. REID. Mr. President, we have a lot to do, there is no question about that. But I said to one of my friends on

the Republican side several days ago, when he was lamenting the fact that the President's standing was low and ours in Congress was low, I said to him: What do you hope to accomplish by denigrating the place you work in? You work here. What good is it to do that? He said: That is right, I will not do it anymore.

I say to my friend from Kentucky, it is easy to find fault with what anyone does anyplace in life, including the Senate of the United States. But we have worked very hard these last 10 months to try to work on a bipartisan basis, to accomplish things for the country. We have done a pretty good job.

We passed the minimum wage for the first time in 10 years. We passed a budget—a pay-as-you-go budget. No more red ink; we are paying for everything. That is different than the last 7 years under a Republican-controlled Congress. We passed a law mandating how U.S. attorneys should be appointed, as a result of the scandal in the Attorney General's Office. We mandated, through legislation, equipment for the Guard and Reserve that they simply didn't have. We are the ones who pushed the President to focus on having better equipment for our troops, including MRAPS, these vehicles that were more mine resistant. We passed that and it is in the form of a law. Because of the scandal at Walter Reed and other places, we have worked to protect veterans; hurricane recovery, Katrina. Our President made 22 trips down there, but there was no money until we forced money into the supplemental appropriations bill; SCHIP, we passed a law extending health care that 5.5 million children have to 10 million children. The President vetoed that.

That is the matter before the Senate today. We are going to send that back to him, and I hope he will not veto it. We have made changes because Members on the other side wanted those changes made. Disaster relief for ranchers and farmers, we passed that. It is 4 years overdue. Wildfire relief, we have had these fires sweeping the West. We put \$600 million in the supplemental so we can make up for some of the problems we had.

As far as Iraq, we have had over 100 hearings on Iraq. That is 100 more than were held during the first 5 years of this war. The hearings have been good. It is true we have tried very hard to change course in the war in Iraq, and we have changed course, indirectly, as a result of the votes we have taken. It did not change it enough, but we have changed course in the war in Iraq.

There will be other opportunities for us to do that in the near future. We have to do that. The President doesn't mind asking for another \$200 billion of totally red ink—that is, borrowed money—for the war. But he is not willing to spend a few nonred dollars for children's health, paid for. Maybe the President is trying to protect the tobacco industry. I think they have had

enough protection. A small increase in the tax on tobacco to pay for the children certainly seems reasonable. Stem cell research, we passed that. On ethics and lobbying, we passed the most significant reform in the history of the country, which is now law. The 9/11 Commission recommendations, there was a lot of talk about those recommendations. They were not put into law until we did it this year. We did it because it was the right thing to do. We reauthorized FDA. We passed WRDA—which is years and years past due—by a huge bipartisan vote.

Everything I have talked about has been bipartisan, even the votes on Iraq. We could not get 60 votes, but we had bipartisan support on Iraq. We all acknowledge we can do better. Certainly, we can do better. But I don't think we should lament the fact that we have not been able to do everything everyone wants done.

With the Attorney General nominee, Judge Mukasey, a problem has arisen with that nomination. It seems like we are in the "Twilight Zone." We are in the Senate talking about whether waterboarding is torture, and this man cannot acknowledge whether waterboarding is torture. I read this morning in the newspaper the reason he cannot do that is he is afraid if he says waterboarding is torture, it may create criminal or civil responsibilities for some of the people who did torture people through waterboarding. We are the United States of America, and we are concerned about talking openly about torture?

I read a book a couple of years ago. The name of the book is "1492." It talked about how our world changed in 1492. One of the reasons it changed is the Inquisition. It started in 1492, the same time Columbus discovered this Nation, this world. In 1492, they also discovered waterboarding, how to torture people, mostly Jews but not all Jews. Some Christians who were not Christian enough were waterboarded.

Maybe we will work our way through Mukasey, but no one should be concerned about the fact that we have an obligation and a right to talk about torture. Shouldn't we know where the chief legal officer of this country, the Attorney General of the United States, stands on waterboarding, on torture generally?

I look forward to our having a good day today and accomplishing a lot. We don't have a lot of time left in this legislative session. We have at the most about 6 weeks, but I hope during that period of time we continue to work together for the American people. That is what the American people want.

Mr. McCONNELL. Mr. President, let me briefly add, it is not too late for this first session of Congress to achieve a better record. We need to get appropriations bills not just sent to the President but signed by the President. We need to get the AMT fixed so we don't inconvenience, to the tune of \$75 billion, millions of American tax-

payors. We need to provide bridge funding for our troops that we all know is needed. And we need to confirm an Attorney General. Our colleagues on the other side have been saying we need a new Attorney General all year long. Now it is time to do it.

The record of this first session of this Congress is not yet made. It is not too late, but it is getting very late, and hopefully we will accomplish a lot in the next 6 weeks, as the majority leader has indicated he would like to see done.

I yield the floor.

The ACTING PRESIDENT pro tempore. The majority leader.

Mr. REID. Mr. President, the distinguished Republican leader is absolutely correct. We have to fix AMT, and we will do that. The reason we have been a little slow in doing so is how we are going to pay for it. Being an appropriator for my years in Congress, I certainly want to do that. We have struggled over the last several years doing appropriations bills.

The Republican leader and I believe appropriations bills should be done, and we have to do them this year. I am going to devote a lot of my energy—the meeting I had just before coming to the Chamber was dealing with appropriations bills. I had a good conversation with the Republican leader yesterday about appropriations bills generally.

He is absolutely right. We can do better. I will certainly attempt to do my share and do a better job.

MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will now proceed to a period for the transaction of morning business for 60 minutes, with Senators permitted to speak for up to 10 minutes each, with the first 30 minutes under the control of the Republicans and the final 30 minutes under the control of the majority.

The Senator from North Carolina.

NATIONAL GUARD AND RESERVISTS FINANCIAL RELIEF ACT

Mrs. DOLE. Mr. President, I ask for all of my colleagues to join me in support of Senate approval of the National Guard and Reservists Financial Relief Act. This is a bipartisan effort to extend a critical benefit to our National Guard and reservists, many of whom are serving in Iraq and Afghanistan. Section 827 of the Pension Protection Act of 2006 allows guardsmen and reservists called to active duty for at least 6 months to make penalty-free early withdrawals from their IRA, 401(k), or 403(b) retirement accounts. This provision expires in less than 2 months, and my bill would make this benefit permanent for our servicemembers and their families.

Our guardsmen and reservists always stand ready to put their lives on hold and answer the call of duty. They can

face lengthy deployments that can cause major financial strains for their families, which only adds to the emotional stress these families face during extended separation from a loved one. In fact, according to a GAO report, nearly 41 percent of reservists are affected by a pay discrepancy between their military and civilian salaries.

National Guard and reservists account for approximately half of all U.S. military personnel. Since September 11, 2001, more than 443,000 guardsmen and reservists have been deployed in support of the global war on terror, including nearly 93,000 currently deployed mainly to Iraq and Afghanistan. Congress should take decisive action to ensure that this benefit does not expire for these fine young men and women should they find themselves in a deployment-related financial crunch.

The Reserve Officers Association strongly supports the continuation of this tax relief measure. I also thank my colleague, Senator LINCOLN, for cosponsoring this legislation, and I add that a similar provision included in the Pension Protection Act received broad bipartisan support.

Shortly, Congress will adjourn for 2 weeks for the Thanksgiving recess. This means there is limited opportunity to act to extend this assistance to those who have answered the call to serve. I ask every Member who I know cares about our Guard members, reservists, and their families to support my legislation that this important benefit continues.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Tennessee.

TAX FAIRNESS

Mr. ALEXANDER. Mr. President, I wish to say a word about tax fairness. Last week, I joined Senator HUTCHISON, who has been the leader on this issue, Senator CORNYN, and Senator CORKER from my home State of Tennessee in introducing S. 2233. Our goal with that legislation is to make the State and local sales tax deduction permanent.

As a former Governor, I know States and cities have many different ways to raise revenues to support the services they provide. States usually provide about half the funding for elementary and secondary education. They are the principal funder of community colleges and universities. They pay for a good part of the roads and all the prisons. So most States have pretty big bills to pay, and they have a variety of taxes to raise the money to pay for those bills. Some States levy an income tax. Some use a sales tax. Some use a combination of the two. Some use some other taxes.

In Tennessee, we have had a pretty good debate about this issue, and we have decided we don't want an income tax. I looked at the options myself when I was Governor in the mid-1980s and considered an income tax for Tennessee but decided it would be the