

UNANIMOUS-CONSENT REQUEST—  
S. 2247

Mr. INHOFE. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. 2247, a bill to make permanent the depreciation of motorsports entertainment complexes, and that the bill be read a third time and passed. I further ask that the bill then be held at the desk until the House companion arrives and that all after the enacting clause be stricken, the text of the Senate-passed bill be inserted, and the House bill, as amended, be read a third time and passed.

The PRESIDING OFFICER. Is there objection?

Mr. BAUCUS. Mr. President, I can short-circuit this charade. I object.

The PRESIDING OFFICER. Objection is heard.

The Senator from Oklahoma.

UNANIMOUS-CONSENT REQUEST—  
S. 2234

Mr. INHOFE. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. 2234, a bill to extend the deduction for qualified tuition and related expenses and that the bill be read a third time and passed. I further ask that the bill then be held at the desk until the House companion arrives and that all after the enacting clause be stricken, the text of the Senate-passed bill be inserted, and the House bill, as amended, be read for a third time and passed.

The PRESIDING OFFICER. Is there objection?

Mr. BAUCUS. Reserving the right to object, I might say to my good friend that this is another measure that will be considered in due course later this year. I must object.

The PRESIDING OFFICER. Objection is heard.

The Senator from Oklahoma.

UNANIMOUS-CONSENT REQUEST—  
S. 2264

Mr. INHOFE. Finally, Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. 2264, a bill to extend the tax-free distributions from individual retirement plans for charitable purposes, and that the bill be read a third time and passed. I further ask that the bill then be held at the desk until the House companion arrives and that all after the enacting clause be stricken, the text of the Senate-passed bill be inserted, and the House bill, as amended, be read a third time and passed.

The PRESIDING OFFICER. Is there objection?

Mr. BAUCUS. Mr. President, again, these are measures which will be considered in due course this year. I laud my good friend, but as he knows, Senator GRASSLEY is ranking member of the committee, and there is a process

in which to deal with these measures. This is not the process to be engaged in at this moment. So I must object.

The PRESIDING OFFICER. Objection is heard.

Mr. INHOFE. Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, just a few words to explain what just happened.

On behalf of many Senators, I am calling for swift passage of a full tax extenders package, which contains many of the measures that have been referred to in the preceding 4 or 5 minutes. These measures are called tax extenders, and we will pass tax extender legislation later this year.

I want quick action on them, including the college tuition deduction, the sales tax deduction, as mentioned by two Senators, and also we must move on provisions to prevent the alternative minimum tax from hitting more taxpayers and the complete set of expiring tax provisions when the House sends that legislation to the Senate.

We are all working on this issue. Senator GRASSLEY and I have talked with Chairman RANGEL on the other side of Capitol Hill, as well as those on this side of Capitol Hill, to get these measures enacted. I, myself, drafted many of these provisions in the first place. Senator GRASSLEY and myself have advanced, as we always do in working together, in trying to get them all extended.

Mr. President, we want to get this done, and I am confident we will get it done, and I urge a little forbearance of my colleagues. We are working expeditiously to get it done. It may not be tomorrow, on Friday, but we are working very expeditiously to get it done, and I am confident it will be done later this year.

Mr. President, I yield the floor, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. CORNYN. I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. SALAZAR). Without objection, it is so ordered.

Mr. CORNYN. I ask unanimous consent to speak for up to 10 minutes as in morning business.

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

## TAX EXTENDERS

Mr. CORNYN. Mr. President, I understand the chairman of the Finance Committee objected this morning to a unanimous consent request offered by Senator INHOFE regarding legislation that would ensure that American taxpayers would not pay higher taxes next year. The chairman of the Finance Committee indicated they are working

on these provisions and he doesn't want them taken up now; he wants to bring them up later.

It is important to talk about two taxpayer-friendly provisions in the IRS Code that will disappear in the next 60 days unless we do something about it. The first is a provision that gives taxpayers the option of deducting their State and local sales tax. My State of Texas, like a handful of other States, does not believe it needs a State income tax. We don't have one. We are not going to get one. What we do want is a level playing field when it comes to the Federal income tax code allowing the deduction of State and local sales tax, just as it allows currently a deduction of State income tax from one's Federal tax return.

State and local governments have a number of options for raising revenue to pay for essential services they provide to their citizens. Some States raise revenues through an income tax. Some States, such as Texas, use a sales tax. Others use a combination of the two. In an effort to help protect people from overly burdensome taxation, the IRS Code has in the past allowed taxpayers to deduct all the State and local taxes they paid from their Federal taxes. Up until 1986, taxpayers could deduct State and local sales taxes. Unfortunately, this was unfairly eliminated. For 18 years, Texans and other States without a State income tax did not have the same level playing field other States had. I view this as a matter of gross discrimination against those States that have a State sales tax rather than a State income tax. It is simply unfair and needs to end on a permanent basis.

That is why 3 years ago, I worked with several of my colleagues to reinstate the State and local sales tax deduction as part of the American Jobs Creation Act of 2004. Without quick Senate action, the citizens of Texas will once again be treated unfairly by the IRS Code by disallowing the deduction of State and local taxes. Our State and local governments have to have the flexibility to collect taxes that fund essential services in a way they find most appropriate without putting our citizens at a disadvantage. Again, make no mistake about it, Texans don't want a State income tax. We are a low-tax, pro-growth State. That is why we have seen 3 million people move to Texas since 2000, because it provides incentives for job creation by small businesses and big businesses alike. We are not asking for the Federal Government to somehow bless Texas adopting a State income tax. We don't want it. What we do want is fundamental fairness.

If the Senate allows this provision to expire, it will be punishing the citizens of my State based on geographic location and preference for a different tax system. Extending the sales tax deduction effectively gives Texans \$1 billion in tax relief every year. This money not only helps hard-working middle-

class families save money—perhaps to invest in a small business or pay for college tuition for their children—it helps spur economic and job growth as well.

Last week I introduced legislation, along with Senator PAT ROBERTS of Kansas, that extends for 2 years the \$4,000 above-the-line deduction for taxpayers who pay for college tuition. We frequently talk about the importance of education on the younger generation, from elementary school through college and beyond. We talk about the importance of continuing education, literally lifetime learning, in order for us to maintain and extend our global competitiveness. Aside from simply encouraging people to pursue a college education, we ought to do our best to make college more affordable and accessible and less of a burden on working parents who want to send their kids to college. Originally part of the Economic Growth and Tax Relief Reconciliation Act of 2001, this deduction allows taxpayers to deduct up to \$4,000 from their Federal income tax return regardless of whether they itemize deductions or not. This deduction goes a long way to help families struggling to put their children through college and benefits millions of taxpayers annually.

According to the College Board, this deduction, along with grants and other education incentives, has helped lower the cost for the average student who goes to a public university by \$3,600 and \$9,300 for those who attend a private college. Both of these deductions keep money in the pockets of taxpayers. In my State of Texas, they allow them to pay for things such as health care, clothing and food, things they need and ought to be able to use their hard-earned money to pay for, rather than writing a bigger check to Uncle Sam. It is appropriate to use the IRS Code not only to provide for fundamental fairness when it comes to allowing the deduction of State and local sales tax from a Federal income tax return; it is also appropriate to use the IRS Code to provide for further educational opportunity.

Right now taxpayers have to work a total of 120 days, about a third of the year, to pay their tax burden, whether it is Federal, State, or local taxes. The last thing we should do is force taxpayers to work more hours, longer days for Uncle Sam and not for their family. Rather than waiting for some future bill to hopefully address this need, the Senate should extend these taxpayer-friendly provisions today. I hope we will have another opportunity to come back to the floor, and I urge the Senate to extend these two important provisions in the near future.

I yield the floor.

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#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

#### CHILDREN'S HEALTH INSURANCE PROGRAM REAUTHORIZATION ACT OF 2007—MOTION TO PROCEED

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of the motion to proceed to H.R. 3963, which the clerk will report.

The legislative clerk read as follows:

A motion to proceed to the bill (H.R. 3963) to amend title XXI of the Social Security Act to extend and improve the Children's Health Insurance Program, and for other purposes.

The PRESIDING OFFICER. The Senator from New Jersey.

Mr. MENENDEZ. Mr. President, I ask unanimous consent to speak as in morning business.

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

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#### DEMOCRACY FOR CUBA

Mr. MENENDEZ. Mr. President, I am happy to join my colleague from Florida, Senator MARTINEZ, to express outrage at the continued injustice carried out by the Castro regime inside of Cuba and to highlight that we are at a critical time for democracy inside of Cuba. This past Monday, as many of us were sipping coffee and driving to work, 70 young Cuban dissidents were arrested, detained, and harassed. Ten have been released but others remain detained.

What was their crime that got them arrested? Were they destroying property? Were they stealing food? Were they acting violently? No, none of that. They were walking down a street in Havana, and while they were peacefully walking down that street together, they had on their arms this wristband—this wristband, a simple white wristband—that has one word written on it, "cambio," which in Spanish means "change."

This one simple gesture was strong enough to have them thrown in prison. This one simple gesture was strong enough to have them detained and harassed. But I also hope this one gesture would be strong enough to inspire us and to inspire those who love freedom and democracy and have respect for human rights around the globe.

This incident was not isolated. These youth knew the consequences their actions might very well bring them—this simple statement of wearing a white wristband that says "change." Decades of repression has led to decades of fear. But these young people did not show fear. They showed courage and, I think, showed us where they want Cuba to go. They want it to change.

Their courage must not fall on deaf ears. We are listening and watching. From the Senate floor to the White House we are inspired by what these young people have shown us. They have shown us that Cuba can and will change, and this change will come from within Cuba, from the Cuban people themselves, from its youth. But they need our help, and we must continue to

fight here to do what we can to empower them and to acknowledge them when they empower themselves.

We also have to build on this momentum. Just like last week, President Bush said:

The operative word in our future dealings with Cuba is not stability. The operative word is freedom.

One of Cuba's most well-known dissidents, at least inside of Cuba suffers, while unfortunately, the rest of the world remains largely silent. It is interesting to me how American news stations go to Cuba and spend a lot of time with members of the regime but do not spend a lot of time focusing on those people inside of Cuba who are trying to create movements for freedom and democracy, as others did in other parts of the world at different times in our history, such as Lech Walesa did in Poland, such as Vaclav Havel did in the former Czechoslovakia, such as Alexander Solzhenitsyn did in Russia, and so many others such as Nelson Mandela did in his own country.

There was international spotlight on these people as they were given a chance by the world's acknowledgment to try to create movements for freedom and democracy in peaceful ways within their own society. Yet in Cuba, somehow, because there are those who have lived with the romanticism of the Castro regime and do not understand it is nothing less than an oppressive dictatorship, they somehow seem to look the other way.

I want to talk just briefly, before I yield the floor to my distinguished colleague from Florida, about one of those dissidents who gives inspiration to these young people who were arrested simply for wearing this plastic white bracelet that says "change."

Dr. Oscar Elias Biscet, in his absence because he is in jail—languishing in Castro's jail—will be receiving the Presidential Medal of Freedom next week. Dr. Biscet may not be a household name in America, but he is probably the best known political prisoner inside of Cuba.

Let me read a little about him:

During the Black Spring of 2003, was sentenced to 25 years in prison. The prosecution was the most severe of several that Dr. Biscet had to endure since 1986, when he first publicly declared himself an opponent of the dictatorship.

Barely a month before he was arrested, Dr. Biscet had completed a 3-year prison sentence for, among other "crimes," displaying the Cuban flag upside down as a form of protest. Before he was imprisoned, Dr. Biscet opposed the regime on several fronts.

In 1986, a year after he graduated from medical school, he protested the long hours Cuban doctors had to work without pay. In 1997, he started the Lawton Foundation for Human Rights and conducted a secret 10-month study of abortion techniques that found, among other things, that many babies were killed after they were born alive.

In February of 1998, Dr. Biscet was kicked out of the Cuban national health care system, making it impossible for him to work as a physician because of the principled positions he took.