

We have all heard about the slow boat to China. Well, this is a slow boat that is going nowhere. The same people who criticized the Republican budget, the same people who promise they would do better have instead done worse—a lot worse.

We are long past the start of the fiscal year—about 6 weeks or so—and still only two appropriations bills have been sent to the President, and that was just last week. If you want to find another Congress that was this tardy with spending bills, you would have to go back quite a while, I would imagine. In fact, I think you would have to go back through all of U.S. history.

Remember all the talk we heard about fiscal discipline and controlling spending? Once again, you might be thinking that you ain't seen nothing yet, and you would be right again.

Reminiscent of Everett Dirksen's words that a billion here and a billion there and pretty soon we are talking about real money—the Democratic Party seems unconcerned about the difference between their proposed spending and the President's proposals over the next 5 years. After all, what is \$20 billion or so among friends? We have even had times of gaming to pay for the spending to the tune of nearly \$40 billion.

So what is the record of the Democratic Party so far? Not too good. Are we surprised? The Democrats continue to insist that they support the troops. At the same time they are professing their support for the troops in Iraq, they are suggesting it is time to cut funding off for our military. With our backs against the wall, they have been keeping their foot to the pedal—the brake pedal—when it comes to providing our troops with emergency supplies they need—the body armor, the bullets, the mine-resistant vehicles. These things save lives, and we need to give our troops what they need when they need it so that they will come home safe and sound to their loved ones.

This isn't all. There is a long list of promises made during the last election that haven't been kept. After questioning whether the war in Iraq made us safer, they refused to deal with the reforms we need to gather the intelligence we have to have to keep our people safe.

I am strongly supportive of the rights guaranteed to us by our Constitution. There is no question that our rights as Americans are sacred and they have to be respected. But if you ask the average American if terrorists deserve to be treated as citizens, if terrorists deserve to be treated as citizens and given those same rights, I think you will hear a decisive no. I believe our constituents know they have been kept safe for these past 6 years by this administration, and they want Congress to work together with the administration to continue that pattern of safety. I don't think they want us to work against each other.

When the new Congress began about 11 months ago, we were promised a new attitude. We were told we would be walking arm in arm, working together to make this a better Nation for us all.

Unfortunately, that hasn't happened either. Instead, we have seen a general unwillingness to work together to get things done. The "gotcha" politics. In fact, in 2007, at least 70 cloture motions have been filed by the majority so far. That is the same number of motions filed by the Republicans in the entire 109th Congress spanning 2 years. We are supposed to be here to conduct the people's business. Instead, more often than not, we are just getting the things done on cloture petitions, and that is not getting anything done at all.

How do you get things done? We quit playing "gotcha" politics. We have been on the farm bill for 2 weeks, but there hasn't been a single amendment voted on. There hasn't been a single amendment allowed to be voted on.

I did some checking. The farm bill has never passed without votes. I think we could have done this bill in a week. It came out of committee unanimously. So why not give the rest of the Senators a shot and move on? I have checked. We have always done about 25 amendments on the farm bill, in the history of the farm bill. A lot of them failed, but we have the right to have votes.

Parliamentarily, we have been precluded from having votes, from offering amendments. Until that happens, there is not going to be any progress on the bill. As soon as it happens, there will be progress on the bill.

So how about health care? Well, you ain't seen nothing yet, and I know you will not this year. You may not next year.

Are you concerned about energy? Again, you ain't seen nothing yet. There has to be something done.

How about training our workers for the good jobs that will come during the current global economy? Once again, unfortunately, you ain't seen nothing yet. I am bringing these sentiments to the attention of Congress that could do great things, and does do great things when it wants to, or probably more accurately when it needs to. It can come together with a snap of a finger in a time of crisis.

Remember September 11? We came together not as Democrats or Republicans or Independents. We came together as Americans, and we swore we would work together to make this a better country. Unfortunately, that magic moment didn't last, and it wasn't long before we were back to our old ways.

Sometimes it seems like partisanship and gridlock are just a way of life back here. It doesn't need to be. It doesn't have to be. If we work together and take the action on health care, education reform, and so much more of the Nation's needs, and look to get it done, when we go home to hold town meetings and meet with our constituents

and we are asked what we are doing in Washington to make their lives better, ease their burdens, and make their futures brighter, we will be able to answer truthfully: You ain't seen nothing yet—not because we haven't done anything yet but because we have, and there is a lot more to come. And it can come. We agree on 80 percent of the issues. So if we just do the 80 percent instead of concentrating on the 20 percent we are not going to agree on—but I guess makes good political ads—we can get something done.

As every football fan knows, it takes four quarters to make a football game. We are only coming up on halftime. There is plenty of time to put our heads together and develop a winning strategy—not for our parties but for the American people.

At the close of the speech I referred to earlier, Ronald Reagan said that he hoped we would have the heart to conceive, the understanding to direct, and the hand to execute the works that will make the world a little better for our having been here. That is our charge, our mission—to leave the world a little better than it was when we got here. It is a difficult mission, but it is one we can accomplish. We can accomplish it by joining and working together because the future is quite literally in our hands.

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

The PRESIDING OFFICER (Mr. CASEY). The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. DORGAN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

CONGRATULATING THE REGENT-MOTT STATE CHAMPIONSHIP FOOTBALL TEAM

Mr. DORGAN. Mr. President, I know the Senate is about to adjourn. I wish to take a minute. Last evening, I called a legion club in a small town in southwestern North Dakota, a State I am privileged to represent in the Senate, and said congratulations to a group of young men from my hometown of slightly less than 300 people, Regent, ND, who combined with a school in Mott. The Regent-Mott team won the nine-man State championship football game last week at the Fargo Dome in Fargo, ND. I called last evening to several hundred people who gathered to say congratulations to the players and talk about how proud they were. I wish to add my congratulations today. I told them I was going to do so on the floor of the Senate.

It is a big deal for a small community to have the kind of community pride and the achievement of winning a State championship.

The communities of Regent and Mott—the community I grew up in was a town of 300 people in Regent, ND, and

Mott is slightly larger than that, but it is a wonderful community. It is a community that has the kind of small-town values one would expect.

When I grew up in that community, I graduated in a senior high school class of nine students. I have always talked about the tapestry of the Senate. I sit in the Senate with JOE LIEBERMAN, from Connecticut, on one side of me and DIANNE FEINSTEIN, a Senator from California, on the other side. We have people coming from all corners of this country to serve in this great place. My privilege is to come from a town of about 300 people and a high school senior class of nine students.

We didn't, when I was in that senior class of nine students, win a State championship. Finally, the students from that school combined with a school in neighboring Mott, ND, and did win a State championship. They are enormously proud, and I am proud of them. They actually played in what is called the Fargo Dome, a very large indoor dome in Fargo, ND. That is over 300 miles from southwestern North Dakota, but distance doesn't mean too much to us out on the northern Great Plains. Driving is not such a chore. There is not a lot of traffic. People are pretty courteous to each other. We drive a lot of miles on virtually every occasion.

I wished to describe the pride I have in a very small community. Hettinger County, to describe one more specific, in North Dakota, is larger than the State of Rhode Island in landmass. It has 2,700 citizens in the entire county spread out among three towns and also a lot of family farms. It is, in my judgment, the cradle of family values and all things that are sensible and all things that are likable about American life.

I wished to, again, come to the floor today to say to the Regent and Mott schools and those young boys in Hettinger County congratulations on a State championship and to the coach who has coached for 22 years. One might expect the number of hours that man has invested in the lives of young people, and last Saturday he had the privilege of coaching a State championship team. I know how proud he is as well.

I yield the floor. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. HATCH. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

ALTERNATIVE MINIMUM TAX

Mr. HATCH. Mr. President, I rise today to discuss the pending crisis of the American taxpayer. The cause of this crisis is the failure of Congress to deal honestly with the alternative minimum tax, or AMT.

Debate over what to do about the AMT has become a yearly ritual on Capitol Hill. As a member of the Finance Committee, I fully understand this ritual. But this year, we are dragging our feet, and the more we delay, the more likely it is that millions of Americans will get socked with an unexpected tax bill next year and millions more will have their refunds delayed.

Now it appears we are not going to address the AMT until December. Failure to address the AMT promptly on our return will be a pretty terrible Christmas surprise for the families impacted by congressional ineptitude, but it will certainly be a surprise they will never forget. I can see it now: Surprise, you need to write a check for \$3,000 to the IRS by April 15. That is right up there with: Surprise, you have been served. Yet Congress delays. Congress fiddles. This is grossly irresponsible.

According to Secretary Paulson and the Department of the Treasury, unless we fix the AMT, 25 million taxpayers will be subject to it in 2007. That is 21 million more than in 2006. And 25 million other taxpayers will face delays in the processing of their returns and receiving of refunds. In my home State of Utah, the Joint Tax Committee estimates we will jump from 19,000 AMT filers to 150,000 AMT filers. This is simply unacceptable.

Most of the taxpayers who are at risk have not planned for the eventuality of AMT liability. After all, year after year, like clockwork, the Republicans controlled Congress and they passed AMT relief. We are already too late to avoid some problems. The IRS warned Congress that unless we fixed the AMT by early November, there would be serious delays in the processing of tax returns. We are now pushing toward Thanksgiving. Secretary Paulson has made clear that based on historical filing patterns, enactment of an AMT fix in mid to late December could delay issuance of approximately \$75 billion in refunds—that is with a “b,” a billion dollars, 75 of them. That is 25 million tax refunds delayed.

It is always a bad idea for Members of Congress to get between their constituents and their tax refunds. Yet here we are. How did we come to this particular pass? The story of the AMT should be a case study for limited Government. Give Congress long enough, and it will find a way to mess things up.

In 1969, the press reported that 155 high-income Americans paid no Federal income taxes in 1966. That was found out in 1969. Congress came to the rescue, creating an alternative minimum tax that would make sure all Americans paid their fair share. The AMT would prevent tax avoidance by disallowing certain credits and deductions. As if it is not bad enough figuring out one tax system, now many Americans would have to complete their tax a second way—once under the traditional income tax and once under

the alternative minimum tax. And naturally the tax that gets paid is the one which is highest.

Still, this AMT was originally meant to apply to a small number of filers—155. That is 155 out of almost 300 million people. Today, it is a menace threatening millions of Americans. Absent changes, estimates show that by 2010, nearly 89 percent of all married couples, with two children, earning between \$75,000 and \$100,000 will be hit by the AMT. Make no mistake about it, elected officials are responsible for that train wreck—and, I might say, on both sides of the aisle.

In 1986, Congress failed to index the AMT exemption for inflation.

In 1993, a Democratic Congress and President Clinton took us a bit further down the road toward this fiscal debacle. They raised the 24-percent rate on the first \$175,000 of the alternative minimum tax. They raised that taxable income to 26 percent. The rate on income in excess of \$175,000 was raised to 28 percent.

Republicans in Congress attempted to right the ship. In 1999, we passed a provision repealing the AMT in its entirety. Done. Finito. Vaya con dios, AMT. Had President Clinton signed this bill, we would not be having this debate today. Millions of Americans would not be staring down the barrel of an unfair and unplanned-for tax hike. But we all know how this story ended. President Clinton vetoed the bill. This was the coup de grace. And so the AMT would continue to haunt us, growing bigger and more destructive every year since then.

The tax cuts of 2001 and 2003 only further emphasized the insidiousness of the AMT. These tax cuts promised tax relief to middle-class families and economic growth. Yet, as the economy grew and income rose, more and more middle-class families fell into the AMT trap. Economic growth, income growth, tax cuts, and a failure to index the AMT for inflation created one costly cocktail for millions of families.

So there you have it. Congress manages to take a tax designed to target a handful of super-rich tax avoiders—155 people—and 40 years later, millions of middle-class families are being hit by that tax.

For what it is worth, this experience should give pause to any American who wants to hand management of the Nation's health care system over to the good people on Capitol Hill—us good people on Capitol Hill. Nonetheless, since 2001, Congress has patched the AMT. In layman's terms, on a yearly basis we have increased the AMT exemption. The result is that fewer Americans have an AMT liability greater than their liability under the ordinary income tax. These patches have done the trick. They have prevented the AMT from hitting even more families. Republicans dutifully passed that patch as sure as the sun rising in the morning.

Now, don't get me wrong, a yearly patch is no substitute for what we tried