

I ever saw a dedication to public service—dedicated his life to public service.

Senator EDWARD M. KENNEDY, TED KENNEDY, has spent more than half of his life in the Senate. I have done that, too. I was just contemplating and figuring in my head. Yes, that is a long time. He has spent more than half of his life in the Senate, yes. Yes, I have spent more than half of mine, but I am not the subject of this.

He, TED KENNEDY, is now second in seniority in the Senate. He, TED KENNEDY, is the third longest serving Senator in the history of the United States of America.

As I wish my dear friend TED KENNEDY the happiest of birthdays, perhaps I should point out that our relationship—his and mine—did not begin—I think I have already hinted at that—on the friendliest of terms. I first encountered TED KENNEDY during the bitter and famous 1960 West Virginia Democratic primary. TED KENNEDY was in the State helping his brother John F. Kennedy, who was running for President. I, ROBERT C. BYRD, was supporting the other guy.

In 1971, he, TED KENNEDY, was running for reelection to his position as the Senate Democratic whip. Again, I supported the other guy—me.

In 1976, I was running for the position of Senate majority leader. This time, he, TED KENNEDY, was supporting the other guy.

This hardly seemed the beginning of a beautiful relationship, but it was.

During our service together in the Senate, I came to admire TED KENNEDY—yes, I came to admire him—as a dedicated Senator of incredible tenacity and admirable legislative skills. I found him to be an indefatigable worker who could accomplish, yes, what seemed to be legislative miracles. Sometimes they were.

I, personally, will always be grateful for the support, the unstinting support, that Senator TED KENNEDY gave to me during the years that it was my privilege to serve, yes, serve as the Senate Democratic leader. And I was. I was the leader, the Senate Democratic leader. When times got tough, as they sometimes do for a Senate leader, I knew that I could always count—I could always count; yes, even without asking him, I knew where he stood—I could always count on him. It may have been a needed vote. It may have been his assistance in building support for a legislative proposal. Whatever was needed, he, EDWARD M. KENNEDY, TED, was there. He was there, he was always there for me, and I am grateful. As a result, our friendship has developed and strengthened.

Today I am proud to call TED KENNEDY one of my best and dearest friends. I have to say he is my best and dearest friend. I will always value his friendship. I especially appreciate the way he has extended that friendship not only to me but also to all the people of West Virginia. And he did much of that before he became a friend of mine.

I close this brief statement about admiration for TED KENNEDY with these words:

“How far away is the temple of fame?”
Said a youth at the dawn of the day.
He toiled and strove for a deathless name;
The hours went by and the evening came,
Leaving him old and feeble and lame,
To plod on his cheerless way.

“How far away is the temple of good?”
Said another youth at the dawn of the day.
He toiled in the spirit of brotherhood,
To help and succor as best he could
The poor and unfortunate multitude,
In its hard and cheerless way.

He was careless alike of praise or blame,
But after his work was done,
An angel of glory from heaven came
To write on high his immortal name,
And to proclaim the truth that the temple of
fame

And the temple of good are one.

For this is the lesson that history
Has taught since the world began;
That those whose memories never die,
But shine like stars in the human sky,
And brighter glow as the years go by,
Are the men who live for man.

Senator TED KENNEDY is a public servant. He is a dedicated legislator. He is a great Senator of our times who endeavors to live for his fellow man.

Happy birthday, TED KENNEDY. God bless you. Because of you, we are a better country.

I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

HONORING VINCE KIROL, DARCY DENGEL, AND PAUL ERICKSON

Mr. TESTER. Mr. President, I rise today in honor of three Montanans, three true public servants and American heroes who passed away last week in my home State of Montana.

Today, Senator BAUCUS and I grieve with the city of Great Falls and the State of Montana. I ask that we keep the families of the three victims of a Mercy Flight air ambulance crash in our thoughts and prayers. Their colleagues at Benefis Hospital in Great Falls and across my State are mourning, remembering, and honoring the lives of Vince Kirol, Darcy Dengel, and Paul Erickson.

Vince, Darcy, and Paul died when their plane went down on a routine flight from Great Falls to Bozeman Tuesday night to pick up a patient. I ask that we in this body hold these three in highest esteem as public servants who selflessly risked their own lives to help others.

Vince Kirol was a pilot for 40 years. He flew for Mercy Flight the last 12 of those years. Vince has left an everlasting footprint on Montana.

Darcy Dengel, a registered flight nurse, was only 27 years of age. She was engaged to be married to a Great Falls police officer. Darcy will not be forgotten.

Paul Erickson was a Great Falls firefighter and paramedic. We will never forget the service Paul left behind. It has changed lives forever.

In this body, we speak often of the value of public service. These three Montanans lived it every day. Too often, we are reminded of the sacrifices of our first responders, firefighters, police officers, nurses, and doctors. I ask my colleagues and all Americans to take a moment, when we can, to thank those who put their lives on the line serving this country at home. We owe them so much.

With great respect for these fine three Montanans, I yield the floor.

The PRESIDING OFFICER. The Senator from Massachusetts.

SENATOR KENNEDY

Mr. KERRY. Mr. President, I thank the Senator from West Virginia for his comments about my colleague, Senator KENNEDY, who I know, if he were here, would be equally grateful. I am not going to be addressing the issue of Senator KENNEDY's birthday today. I will do so tomorrow. But we are all grateful for Senator BYRD and what he represents in the Senate. There is nobody who knows the record of my colleague better, who has served with him longer, or who has been through more battles with him than Senator BYRD. We are grateful for those comments.

IRAQ

Mr. KERRY. Four years ago, as we all know too well, we sent our young men and women to Iraq for a war that many of us now believe was a grave and tragic mistake. Day after day, month after month, the administration has repeatedly exacerbated that mistake by leaving our soldiers in the field without the equipment and without the protection they need and deserve, knowing full well what the lethal consequences would be.

There will be and there is disagreement in this body over the next difficult steps to take in Iraq. We can disagree on troop numbers. We can disagree on a timetable. We can disagree on the shape of a future political settlement in Iraq. Surely, we can all recognize those are honest differences of opinion. But there is no difference of opinion and there is no disagreement here that we ought to be giving our troops absolutely everything they need in order to accomplish this mission. There is no disagreement that those troops deserve everything they need to be as safe as possible, and there should be no disagreement that when we ask young men and women to leave their families to fight deadly foreign enemies halfway across the globe, when we ask them to put their lives on the line, the least we owe them is the equipment they need to protect themselves and get the job done. One soldier dying from a roadside bomb because he or she does not have the body armor is one too many.

The fact is, when it comes to body armor, when it comes to armored vehicles in Iraq, our troops do not have

what they need. According to the Washington Post this week, our soldiers are short more than 4,000 of the latest humvee armor kit, the FRAG Kit 5. Fewer than half of the Army's 14,500 up-armored HMMWVs in Iraq and Afghanistan have the latest equipment. As Lieutenant General Stevens, the Army's Deputy Chief of Staff for Force Development, said:

We don't have the kits and we don't have the trucks.

It is not just armored vehicles that would keep our troops safer. They need better body armor, too. People are actually holding bake sales in our States in order to raise the money to privately purchase and send to their loved ones the armor or the helmets they want.

Over a year ago, the Pentagon issued a report that many of the deaths in Iraq caused by upper-body injuries could be prevented if all the body armor issued to our troops included side armor plates. Some of my colleagues raised this issue with Secretary Rumsfeld, and he assured them that the Pentagon was going to begin the procurement and delivery of an additional 230,000 sets of side armor plates.

Last month, another Pentagon report found continued shortages in force protection equipment for our soldiers, a shortage of body armor, a shortage of up-armored vehicles, a shortage of communications equipment, and a shortage of electronic countermeasure devices.

We have also heard firsthand from troops that many are still being issued body armor without the side armor plates. How can someone be content to send our soldiers on the most dangerous patrols in the roughest neighborhoods of Baghdad without the best possible protection being afforded them?

In the last 4 years, over 1,100 Americans have died from roadside bombs, and thousands of our best troops have suffered debilitating injuries or had their lives permanently altered by these terrible weapons.

Knowing full well you don't have enough armor for the troops already in the field, how do you responsibly turn around and say: That is OK. We will just go ahead and put another 21,500 or more right there alongside them, particularly when it is a job that Iraqis themselves ought to be doing? By themselves, these shortages are trouble. But the President's plan to send over this additional force makes them even more questionable.

Now we hear that the troops pouring into Iraq will not even have enough up-armored HMMWVs or other armored vehicles until July. So what is the rationale for putting in the over 20,000 now, when the armor their lives depend on is not going to arrive until July? How do you turn around and say to a parent or to one of those young people themselves that they are the next people to be over in Bethesda or in Walter

Reed minus their limbs? Oh, sorry, we just didn't get them over there in time, even though we had a couple of years to make the plans and respond, the most powerful, richest Nation on the face of the planet, one that prides itself on its technology and on its support for the troops. How do you explain that to one of those soldiers?

Eighteen months into the war, Donald Rumsfeld told troops in Kuwait a now famous line:

As you know, you go to war with the Army that you have.

Well, in addition to being a pretty smug and even cavalier thing to say at that point in time, you ought to measure it by where we are today. That was about a year and a half ago. You may go into war with the Army you have, but smart people adapt to their enemy's tactics. You exploit their weaknesses, and you certainly work to minimize your own. We ended World War II in less time than it has taken to prosecute the current war in Iraq. We ended it with a weapon that didn't even exist when World War II began, when Pearl Harbor took place.

We have known for years now that the technologies our enemies are using to kill our troops are outpacing the equipment we use to protect them. And the gap between their offensive weapons and our defensive armor is only growing, thanks in part to a major increase in an especially lethal kind of roadside bomb, the so-called EFP or explosively formed penetrator. This is a diabolical contraption which has been described as a "spear that rips right through the vehicle." It can shoot a metal projectile through the side of even an up-armored HMMWV and turn pieces of the vehicle itself into shrapnel that kills or maims the soldiers inside.

Ninety percent of American fatalities from these terrible weapons have come in Baghdad. Against the warnings of former Secretary of State Colin Powell, against the warnings of GEN John Abizaid, against the warnings of the entire Joint Chiefs of Staff last year, who said we don't need more troops and don't want them, the President is now sending five brigades to referee a Sunni/Shia civil war. We are sending them without the protection they need to survive EFP attacks.

Unfortunately, even with the latest armor, soldiers will still die from roadside bombs. But the new armor reinforces the doors, slows down the projectile, will keep soldiers safer, and it will save many lives. When GEN James Conway, Commandant of the Marine Corps, talked about the armor kits, he said the following:

They are expensive, but they are going to save lives.

The technology exists right now to keep our troops safer. So why, 4 years later, do our troops not have it? Partly, it is due to the gross incompetence at the highest levels of this Administration in their commitment to the procurement process itself. Mostly, it is

the fact that we have never been mobilized to actually do what you do in war. We talk about war; the rhetoric is all about war; but there is no request of Americans to behave as if we are at war. Certainly, for the people waiting for that equipment, there is no showing that we are serious about it.

From the time we invaded, the need for a fleet of vehicles that could keep our troops safe has been unmistakable. From the time we first got there, people knew you would drive down the streets and be exposed to these kinds of risks. Yet we kept relying on one single provider of uparmored HMMWVs, and given the chronic shortfalls we have seen, that is a pretty amazing reliance. Still, the Administration doesn't seem to respond.

The President's defense budget for next year does not include enough funds for armored vehicles, so the Marine Corps had to ask Congress for an additional \$2.8 billion to buy more mine-resistant, ambush-protected vehicles. Going back to 2002, the Administration terminated funding for one alternative vehicle that was more suited to the battlefield in Iraq—because of what they called "budget priorities." I want to know what the budget priority was that came ahead of providing a vehicle to our troops that would have been more suited to the battlefield. Was it the tax cuts? What was the priority?

While this is an urgent short-term concern, we also need to think about what our soldiers will need in the long term for 21st century warfare. Enemies are taking book on the weaknesses that we are showing them on a daily basis. Unfortunately, this will not be the last war in which our troops are targeted in the vehicles they ride.

Since Somalia, in 1993, we have known that humvees, with their thin skin and square-bottom chassis, are ill-suited for counterinsurgency and the modern battlefield. We need to bridge this short-term gap and we need to invest in the armored vehicles to keep our soldiers safe in the future. This is serious business, and we cannot afford to be vulnerable or reluctant to engage with the urgency it requires.

No Commander in Chief and no Congress should knowingly put the lives of our soldiers at risk unnecessarily. But that is exactly what is happening as we escalate this war. It is long past time that we had an honest conversation about what protecting our troops means. Some of our colleagues have come to the floor, even after blocking a vote on what we might or might not do with respect to Iraq and the President's escalation plan, and they say they want an amendment saying that if Congress were to use the power of the purse to force this Administration to change its failed policy, that that somehow would be putting our troops at risk.

Let me tell you what puts our troops at risk. It is sending them on a mission without the equipment, without the

armor, without the vehicles that we know how to produce and are not being produced, and which they don't have. That is what puts our troops at risk. It seems to me it is unfair, if not negligent, to put our troops at risk in the crossfire of a civil war without the equipment they need.

So we ought to make certain we give our soldiers the extra body armor and the latest uparmored HMMWVs in order to do their job. That is why I will again introduce a resolution in the Senate that offers us the best chance to salvage some measure of success in Iraq. I am convinced the real way you protect the troops is to give them a mission that indeed invites success. And absent the kind of summit and diplomacy necessary to resolve the fundamental political differences between Shia and Sunni, between the fundamental stakeholders in Iraq, our soldiers, no matter how brave or courageous—and they are both—cannot do the job. The job has to be done at a table negotiating out those differences.

It is long since time we had a policy that sought to get Iraqis to take responsibility for Iraq. The Iraqis have shown again and again that they only respond to a deadline. About 6 months ago, General Casey and Ambassador Khalilzaid said publicly that the Iraqis had about 5 months to make a series of decisions in order to resolve their differences, or it may become almost impossible to make it happen. Those 5 months came and went. Nothing happened. Nothing was required of the Iraqis that was firm. Nothing happened to change the equation on the ground in Iraq. I believe it is only with a deadline that urges them to take those steps that we will ultimately be successful. That is what I believe we owe our soldiers.

The PRESIDING OFFICER (Ms. KLOBUCHAR). The Senator from Oregon is recognized.

(The remarks of Mr. WYDEN pertaining to the introduction of S. 647 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

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

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

The bill clerk proceeded to call the roll.

The PRESIDING OFFICER. The Senator from Iowa is recognized.

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

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

Mr. GRASSLEY. Madam President, I ask unanimous consent to speak in morning business for such time as I might consume and that it be roughly 20 to 30 minutes.

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

ALTERNATIVE MINIMUM TAX

Mr. GRASSLEY. Madam President, you and other Senators have seen me on the floor in the last few days in order to bring some clarity to our discussion we have every year about what to do with the alternative minimum tax. When I say "every year," for at least the last 3 years we have had some discussion about the alternative minimum tax. I would remind people that in 1999 we passed a repeal of the alternative minimum tax, but President Clinton vetoed it and we haven't been able to repeal it since.

Now, this alternative minimum tax was originally created in 1969 targeting wealthy taxpayers who were able to legally eliminate their entire income tax liabilities. The AMT has turned into a monster that has threatened to hurt the middle class and maybe eventually touch lower income taxpayers if we don't do something about it. Obviously, if it is a monster, that ought to indicate to my colleagues that I think it ought to be repealed.

The reason for this, as I have explained, is the failure a long time ago to index the alternative minimum tax for inflation. Thirty-eight years of inflation has allowed the alternative minimum tax to spread to literally millions of taxpayers who were never intended to pay it in the first place. Although more middle and lower income taxpayers will be hit by the alternative minimum tax, it has not decreased the percentage of high-income taxpayers who have no tax liability. So here we have the anomaly of a tax that was supposed to hit just the very wealthy.

In the year 1969, we were talking about a study which showed 155 people. Now it is hitting millions of people. This year, if we don't act, it is going to hit another 9 million or 10 million. And the anomaly is, there are people who have figured a way to even not pay the alternative minimum tax, and those people obviously are the wealthy whom it was supposed to hit in the first place.

The alternative minimum tax also takes more than the taxpayers' money; it takes an awful lot of time to figure through this when you are doing your taxes. I think it was on Tuesday of this

week or Monday of this week when I said the IRS estimates that the taxpayers spend an average of 63 hours computing the alternative minimum tax liability. The alternative minimum tax is truly a very cruel way of raising revenue. While there seems to be general agreement that the AMT is a problem, there has been less agreement on the solution for that problem. Perhaps I shouldn't be surprised that there are more problems than there are solutions, but I am surprised by some of the obstacles preventing a solution to the alternative minimum tax.

There are some who make the argument that any revenue not collected in the future as a result of the alternative minimum tax repeal, or reform, ought to be offset. I explained this before, but you can't say it too many times around here: The alternative minimum tax is a phony revenue source and should not be offset. Since the alternative minimum tax collects revenues, it was never intended to collect from people who were never intended to pay it in the first place.

Although the alternative minimum tax is still with us, it is not because solutions have not been considered and proposed. Right now I will walk through some of those solutions that have been suggested. Before I begin, I wish to emphasize a point I made a couple days ago. With surprising regularity over the past 38 years, Congress has been meddling with the AMT, including the year I said we passed legislation to repeal it and President Clinton vetoed it. Since 1969, more than 20 bills have made changes to the alternative minimum tax. Sometimes the rate was adjusted. Sometimes the exemption amounts were modified. More than once, graduated rates were introduced. My point is that for 38 years, Congress has hoped to tinker with the alternative minimum tax in just the right, very right way, very perfect way, to finally get it right but not succeeded. Unless we truly believe we are the smartest Congress in 38 years, anything short of complete repeal of the AMT will probably require yet further action down the road in a few years.

I would also like to draw attention to the revenue estimates done by the Joint Committee on Taxation in 2005 that is reproduced on this chart, and these numbers are so small I am only going to talk around them and not specifically to those numbers. I ask unanimous consent that this estimate be printed in the RECORD.

COMMITTEE ON FINANCE—ESTIMATED REVENUE EFFECTS OF VARIOUS INDIVIDUAL AMT OPTIONS—FISCAL YEARS 2006–2015

[Billions of dollars]

Provision	Effective	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2006–10	2006–15
1. Fully repeal the AMT	tyba 12/31/05.	–23.4	–61.2	–71.1	–83.9	–97.4	–79.3	–38.3	–44.4	–51.9	–60.1	–337.0	–611.0
2. Allow certain preference items in the calculation of AMT:													
a. Personal exemption	tyba 12/31/05.	–11.2	–30.3	–37.0	–44.9	–53.0	–43.8	–23.1	–27.6	–33.2	–39.1	–176.4	–343.2
b. Standard deduction	tyba 12/31/05.	–1.8	–5.1	–6.8	–8.8	–10.8	–8.6	–3.9	–4.8	–5.9	–7.2	–33.3	–63.7
c. State and local taxes	tyba 12/31/05.	–16.1	–42.4	–49.1	–56.5	–63.5	–51.9	–28.6	–32.9	–38.1	–43.7	–227.6	–422.8