

the students and throughout the region.

After graduation, Mike stayed with the soccer program as an assistant coach. Not only did he serve as a role model for the younger players, he also gained valuable coaching experience that could help him reach his goal of becoming a college soccer coach.

Mike did all of that on top of attending Western Kentucky University and graduating with a degree from the Kentucky Advanced Technology Institute.

During this time, Mike learned that nearby Butler County High School was preparing to start a girls' soccer program. Mike jumped at the opportunity to become their first ever head coach.

The impact that Mike had on the players at Butler County High, and that they had on him, is hard to overstate. One of his players, a young lady named Tina Laverack, described him this way:

"He never gave up on any of us," she said. "He thought we all had potential in anything. . . I think everyone should have had the chance to meet him; they would have loved him."

Mike's friend David Hocker recalled that "If a girl wanted to work extra, he'd come in early or stay late. He spent his own money, buying food for the team or taking them someplace for team building."

Mike's brother Jamie told the Butler County players at Mike's funeral, "He talked about you guys in his down time more than you guys will ever know."

Mike's commitment to his players knew no bounds. On what would be his last trip home, he spent 12 of his 15 days playing soccer with them.

And Mike's influence in his players' lives extended far beyond the soccer field. On more than one occasion, he intervened to help a player be removed from a troubled home or beat an addiction problem.

The night before leaving for Iraq, Mike sat down with his players, addressing them as his "ladies," like always. He told them he was going to Iraq because he wanted his players to be able to walk out onto the soccer field and not be afraid.

Specialist Hayes joined the Guard in 2002 and completed more than 135 missions, including over 30 actions with the enemy, during his service. MG Donald Storm, Kentucky's adjutant general, said he "epitomized what it means to be a citizen-soldier."

CPT Todd Lindner, commander of the 617th Military Police Company, called Specialist Hayes "the consummate soldier, always in the right place doing the right thing."

When the battles were over, Mike enjoyed playing soccer and baseball with Iraqi children during his down time. He would bring them Cokes, chips and candy. It has even been suggested that with time, he might have started a soccer program for Iraqi children.

Soon before he left Kentucky for Iraq for the last time, a friend asked Mike in confidence if he thought we really

ought to be involved over there. Mike told his friend of the women he saw wearing colorful clothes and no veil, smiling as they walked down the street.

He recounted watching young children running to school with pencils and paper and big smiles. "Yes," he told his friend unequivocally. "We're doing good there."

Although Specialist Hayes can no longer be with us, or his beloved family, he is loved and remembered by his mother Barkley, his brother Jamie, his sister Melissa Stewart, his nieces Charlotte Stewart and Jocelyn Hayes, and other beloved family members.

I want to thank his mother Barkley for sharing her memories of Michael with us, and for traveling to the Capitol to meet with me today.

Specialist Hayes struck everyone he met with his selflessness, dedication, and devotion to helping others.

Although he is gone, the example he set for others won't be forgotten. Not by his family. Not by his fellow soldiers. And not by the young children he taught to play his favorite game, whether in the rural bluegrass of Kentucky or the desert sands of Iraq.

I ask my colleagues to keep the family of SPC Michael R. Hayes in their thoughts and prayers. I know they will be in mine.

#### RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

#### MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, there will be a period for the transaction of morning business for up to 60 minutes, with Senators permitted to speak therein for up to 10 minutes each.

The Senator from Oregon is recognized.

#### ORDER OF PROCEDURE

Mr. WYDEN. Madam President, I ask unanimous consent to speak in morning business for up to 20 minutes.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. REID. Madam President, would the Senator yield to me for a unanimous consent request?

Mr. WYDEN. I would be glad to yield.

#### MEDICARE PRESCRIPTION DRUG PRICE NEGOTIATION ACT OF 2007—MOTION TO PROCEED

Mr. REID. I ask unanimous consent that upon disposition of S. 372, the Senate proceed to the consideration of Calendar No. 118, S. 3, the prescription drug legislation.

Mr. McCONNELL. I object.

The ACTING PRESIDENT pro tempore. Objection is heard.

#### CLOTURE MOTION

Mr. REID. Madam President, I now move to proceed to S. 3 and send a closure motion to the desk.

The ACTING PRESIDENT pro tempore. The closure motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

The assistant legislative clerk read as follows:

#### CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the motion to proceed to Calendar No. 118, S. 3, Prescription Drugs.

Dick Durbin, Amy Klobuchar, Ken Salazar, Edward Kennedy, Mark Pryor, Blanche L. Lincoln, Daniel K. Inouye, Byron L. Dorgan, Chuck Schumer, Max Baucus, Kent Conrad, Jeff Bingaman, John F. Kerry, Ron Wyden, Debbie Stabenow, Jay Rockefeller, Maria Cantwell, Harry Reid.

Mr. REID. Madam President, I ask unanimous consent that the mandatory quorum call required under rule XXII be waived.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. REID. I now withdraw the motion to proceed.

The ACTING PRESIDENT pro tempore. The motion is withdrawn.

The Senator from Oregon is recognized.

#### VIRGINIA TECH MASSACRE

Mr. WYDEN. Madam President, the Virginia Tech community is grieving this afternoon, and our country grieves with them. To see so many young people taken from us with their lives ahead of them is an unspeakable horror, one that words simply cannot capture.

Oregonians saw a horrible school shooting in 1998, and I know that across my State, Oregonians this afternoon are sending their prayers to the Virginia Tech community. I join with those Oregonians in sending our prayers to the Virginia Tech family, and on behalf of the people of my State, I want those at Virginia Tech to know they are in our hearts and minds at this critical hour and during this time of unspeakable tragedy.

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

The PRESIDING OFFICER (Mr. WEBB). The Senator from Texas.

Mr. CORNYN. Mr. President, I ask unanimous consent to speak for up to 15 minutes.

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

#### TAX REFORM

Mr. CORNYN. Mr. President, I thank the Senator from Oregon. I walked in on the tail end of his remarks, but he

and I are going to be on a consistent theme today, and that is, the importance of tax reform. I look forward to reviewing his proposal because we are all on the same side.

The current IRS Code is broken. We, the Congress, need to fix it.

This last weekend, I was at a small business in Dallas, TX, called the Manda Machine Company. This small employer employs about 20 people in the Dallas area. We talked about the burdens on small businesses that make it harder for them to create jobs. In particular, we talked about the IRS Code and the importance to make it fairer, simpler, and flatter.

Common sense also tells us we need to make the IRS Code a whole lot more transparent; in other words, "readily understood," "clear," "easily detected" or "perfectly evident," which is the dictionary definition of "transparent." But according to that definition, it is clear the IRS Code fails the transparency test.

Now, I believe we ought to continue to let in a little bit more sunshine in how the Government operates and how the people's money is being spent. I think we also need to add a little bit of sunshine to how the Federal Government taxes the American people. The Federal Government should not be playing a game of "gotcha" with the owners of the American Government; and that is, we the people.

For example, the vast majority of Americans now require professional assistance to help fill out tax documents. Why it is the Code is so complex is simply beyond me. Even taxpayers who want to try to figure out how to do the right thing have a hard time doing it on their own and require the assistance of lawyers and accountants to try to figure out how to comply with the law. Six out of every 10 taxpayers in America today require the help of an outside expert to figure out how to do their duty when it comes to paying taxes.

Families and entrepreneurs alike spend billions of dollars and thousands of hours trying to figure out how to comply with the IRS Code. In fact, it is estimated taxpayers in America will spend 6 billion hours complying with the IRS Code at an estimated compliance cost of \$265 billion. This has more than doubled in just over the past 10 years, and estimates are it will continue to increase at a faster rate in the future. This is a statistic that is staggering.

The number of pages in the Federal tax rules has exploded by more than 50 percent in the last decade alone. In fact, since the last major reform effort in 1986, there have been more than 14,000 changes to the IRS Code. The Federal Government and Congress in particular should not be in the business of picking winners and losers when it comes to taxpayers in this country. But that is what an exceedingly complex IRS Code does. It provides exemptions, credits to a variety of different taxpayers under a variety of different

circumstances, picking winners and losers in the process. That is not what the IRS Code should be doing.

Changes, we all know, are long overdue. There can be no doubt the IRS Code and accompanying forms are burdensome, onerous, and unduly complicated. The complicated system comes at a cost. Every year, the National Taxpayer Advocate highlights this complexity in one way or another as one of the top 10 problems that taxpayers face when trying to figure out how to comply with the law.

The IRS Code, as I indicated a moment ago, is full of special interest loopholes. With every year that passes, American taxpayers spend more and more time to try to figure out how to comply with these burdensome provisions. Taxpayers will also work longer this year to pay for the government—a total of 120 days of their income will be used to fund the government. In other words, Tax Freedom Day will not come until the end of April. That means for the first 120 days of the year we all work for Uncle Sam, and then we get to the fruits of our labor thereafter, where we get to keep it, use it on our families, or save it, however we may see fit.

But this year, taxpayers will work longer to pay for Government than they will work to provide for food, housing, and clothing combined, which is 105 days, for those three essentials of life—food, housing, and clothing.

Taxpayers will work longer to pay their Federal taxes—79 days—than they will work to pay for housing, which is roughly 62 days. For health and medical care, the estimate is, it takes 52 days to work to provide for those essentials. Transportation is 30 days, and clothing is 13 days.

Whatever our tax system, be it a flat tax, sales tax, or income tax, it ought to be based on three fundamental ideas: simplicity, fairness, and transparency. I think these simple ideas should be our guide in reforming and simplifying our tax laws.

While comprehensive tax reform may not be right around the corner, the last thing we should do is to raise taxes on families and entrepreneurs and let the tax relief Congress passed in 2001 and 2003 expire. So until we come to the time that we can actually simplify and make the IRS Code fairer, the last thing we ought to do is raise taxes on the American people.

But the truth is that is what the new majority in Congress, elected last November, decided to do a month ago. The Senate passed a 5-year budget, with Democrats carrying the day, that effectively raises taxes, over the next 5 years, by over \$700 billion. Unfortunately, this is the kind of tax increase that is the most odious and the most regrettable because it will not even require Members of Congress to come on the floor and vote for the tax increase so they can then be held accountable at the polls.

Instead, what Democrats have chosen to do is to have silent tax increases so

that when the tax relief that was passed in 2001 and 2003 expires, we will see taxes go up higher than they ever have before at one time in our Nation's history.

I guess it is not good enough that those who are in the top 40 percent pay 99.1 percent of all income taxes, and that in 2004, the top 10 percent paid 70.8 percent of all income tax—an increase from their share of 48.1 percent in 1979.

Instead, Democrats in Congress want to see everybody end up paying more. If this trend continues—in a perverse way, the only way Democrats will be able to pay for their plans to grow the Federal Government is for the rich to grow richer.

Instead of raising taxes, we should make the President's tax relief passed by a majority of Congress a permanent part of the IRS Code. If Congress fails to make the tax relief permanent that has been the driving force in the economy, helping to create 7.9 million new jobs since August 2003—if Congress fails to make this tax relief permanent, a family of 4 making \$65,000 a year would see their tax bill increase by 58 percent. Small businesses that file as individuals would see their taxes increase by 13 percent. Things such as the \$1,000 child tax, relief from the marriage tax penalty, and the new low 10-percent tax bracket put money back into the pockets of working parents, while small business expensing and dividend and capital gains tax relief have helped America's entrepreneurs expand their businesses and create jobs.

Then there is perhaps the ugliest tax of all, which is the death tax. This is double taxation, because we all know we pay taxes on income as earned. But the death tax, set to rear its ugly head in 2011, will hit family businesses, farmers, and ranchers alike, forcing many to sell their farm to pay the IRS. Death should not be a taxable event.

The numbers speak for themselves in terms of the pro-growth, low-tax policies: 21 consecutive quarters of growth, unemployment at historic lows—4.4 percent—and 7.9 million new jobs over the past 3½ years.

We should remember the words of former Chief Justice John Marshall, who said:

The power to tax is the power to destroy.

The last thing we should do is to destroy this great economy, which is literally the goose that has laid all of the golden eggs.

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. GRASSLEY. Mr. 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. Mr. President, I ask unanimous consent to speak as in morning business for 10 minutes.

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

## MEMORIAL TRIBUTE TO BETTY BURGER

Mr. GRASSLEY. Mr. President, today I pay tribute to Betty Burger, a remarkable public servant and extraordinarily devoted congressional staffer. Betty died on Saturday at the age of 87. Betty was my chief caseworker and my oldest and longest serving staff person. She was still on the payroll as of Saturday.

Although I am deeply saddened by her departure, it brings me comfort to know this devoted mother, grandmother, and great-grandmother slipped peacefully into the hands of her Maker.

It is fitting that Betty's loved ones kept vigil at her bedside. For nearly 40 years, Betty Burger kept vigil for the people of Iowa. She started on Capitol Hill working for Iowa Representative Fred Schwengel. After Congressman Schwengel left office, she worked for an Illinois Congressman by the name of Hanrahan for 2 years. Then she wanted to work for an Iowa Congressman again, and she joined my staff on my first day on the job in Washington after I was elected to the House of Representatives in 1974. Since then, for the last 32 years, Betty has worked as a congressional staffer for the people of Iowa.

If Congress needed any rationale for eliminating mandatory retirement age in 1986, Betty Burger is that example. As my chief caseworker, Betty earned a lifetime of experience on the job mastering the ins and outs of the Federal bureaucracy. Her countless contacts within Federal agencies put a face on the so-called faceless bureaucracy. No one knew how to cut through redtape more swiftly and surely. Betty was a masterful detective the way she tracked down disability claims and benefit errors at the Social Security Administration. She decoded the maze of paperwork at the Veterans Affairs Department, and navigated Byzantine immigration rules for constituents struggling with citizenship, employment status, and deportation issues. Betty Burger knew how to cut to the chase at the State Department for Iowans who were traveling, working, or studying abroad.

Most of Iowa's 2.9 million residents didn't know Betty Burger personally, but I want them to understand how this dedicated public servant made a difference for Iowans. Betty did her job for them with remarkable efficiency, tenacity, and integrity. I heard first-hand gratitude about Betty's work from individual Iowans nearly every time I went home and held town meetings. Betty also touched the lives of Iowans and their families through her work to nominate outstanding young people to our Nation's service academies. She would always talk about what a great group we had this year. Let me tell my colleagues something about Betty. We always had a great group of academy nominees as far as Betty was concerned. These young high school kids and their parents had sev-

eral conversations with Betty as they maneuvered through the nomination process. They were an inspiration to her and she knew with good young people in her academies, such as the ones she helped nominate, our country from a national security standpoint would be left in good hands.

In my office, Betty served as a role model for young staffers and seasoned colleagues alike. Her work ethic taught others to keep one's nose to the grindstone. Her professional attire taught others appearances do make a positive impression in the workplace. Her sharp-witted humor elicited laughter and taught us we could count on Betty to put a smile on everybody's face. Her uncanny grasp of cultural trends and current events taught others how to embrace aging and use one's work and life experiences for the greater good.

I can't talk about Betty without making it clear she was a fiercely loyal and proud Republican. She modeled compassionate conservatism each and every day she helped an Iowan. Day in and day out, Betty untangled a knot at a Federal agency for those who may have felt at the end of their rope trying to get an answer.

I often tell Iowans that representative government is a two-way street. Well, Betty Burger lived and breathed the spirit of representative government. She was the capable, no-nonsense person on the other end of the phone who brought thousands upon thousands of Iowans hope and peace of mind. She paved the street between Iowans and the Federal agencies from which they required service.

As her boss, I owe Betty a debt of gratitude for her tireless commitment, unwavering loyalty to this country, to the people of Iowa, and to me. As Iowa's senior Senator, I place a premium on constituent service. Betty understood this as well as anyone and exceeded my expectations.

As her friend, Barbara and I extend our heartfelt sympathies to Betty's family and the loved ones she leaves behind. As they remember their beloved mother, grandmother, sister, aunt, friend, and neighbor, please know we will dearly miss this classy and spirited Iowan who became part of our family during her honorable tenure—a lifetime—on Capitol Hill.

In the last four decades, many Iowans have felt touched by a guardian angel when Betty worked her magic on their behalf. May God's blessings continue to shine upon this guardian angel from Fairfield, IA, as she rests in peace alongside her husband John.

If I could give some advice to my colleagues, I last saw Betty in early January. If we hadn't been in session in early January of this year, probably the last time I would have seen her would have been before Christmas.

Betty got sick about that time and was going to the doctor. We were keeping in touch with her by phone but always waiting for her to get better and come back to work. Then, all of a sud-

den, she got very weak. We actually thought she would come back to work, but she got weak and then suddenly died.

My advice to colleagues would be this: I didn't get to see her since that last time she was in my office in January. Don't make the mistake I did. I should have been there by her bedside sometime during the period of her last week in hospice. I am sorry I wasn't. To my colleagues, take a lesson from me: When people are sick, see them. They may not come back to the office as you expect.

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

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

## CONCLUSION OF MORNING BUSINESS

Mr. ROCKEFELLER. Mr. President, I ask unanimous consent that the remaining time for morning business be yielded back.

The PRESIDING OFFICER. Without objection, it is so ordered. Morning business is closed.

## INTELLIGENCE AUTHORIZATION ACT FOR FISCAL YEAR 2007

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of S. 372, which the clerk will report.

A bill (S. 372) to authorize appropriations for fiscal year 2007 for the intelligence and intelligence-related activities of the United States Government, the Intelligence Community Management Account, and the Central Intelligence Agency Retirement and Disability System, and for other purposes.

Mr. ROCKEFELLER. Mr. President, first, let me express my disappointment that we are here under these circumstances. This is not the way we should be handling this important national security legislation.

The fiscal year 2007 Intelligence authorization bill should have been considered by the Senate, in fact, 7 months ago when it was reported unanimously by the Intelligence Committee. That is usually the way things are meant to work. For reasons that are still not clear to me, it was never brought before the Senate.

Because of the importance of this legislation, Vice Chairman BOND and I made the Intelligence bill the first order of business this January when the new Congress convened. We hoped the Senate could act swiftly on the bill so we could move to the conference with the House, but an anonymous hold on the other side prevented us from bringing up the bill and passing it by unanimous consent. Again, I am not