

three brackets. However, if that idea is getting serious attention, then we need to look behind the lipstick and examine the pig. So I have a chart in the Chamber to show you how many taxpayers would be impacted.

In 2004, there were nearly 6 million individuals and families in the top three tax brackets. If you go through an analysis to show what the grim scenario of raising taxes on the top three income tax brackets might look like, it is not a very good picture.

There is another chart which lays out the numbers on an option prepared by the Tax Policy Center. I do not want you to think I am highlighting a partisan Republican analysis. The Tax Policy Center has undertaken an extensive analysis of multiple options on the alternative minimum tax. I think it would be more than fair to say they are a group that my colleagues on the other side of the aisle often look to for reasoned analysis of policy issues. In fact, I believe they recently testified at the Ways and Means Committee in the other body on precisely this point. They outlined many options in their study, and this is just one that I want to walk through for illustration purposes.

This option—they call it the “broad reform and increase top income tax rates” option—would reduce the number of AMT taxpayers by almost 90 percent in the year 2007. So that would mean you would have 300,000 people paying the alternative minimum tax instead of the 23 million middle-income taxpayers who are being hit with it right now, as I speak. Only 100,000 taxpayers with incomes below \$200,000 would owe the alternative minimum tax under their plan.

Again, I think this is a step in the right direction, until you take a look at their plan to offset it, to offset this AMT relief. The plan would raise income tax rates on 6 million families in the top three income tax brackets. This chart shows then where the ordinary tax rates would go as a result of this suggestion.

For taxpayers in the current 28 percent bracket, and that includes single taxpayers earning \$74,000 and married families earning \$124,000, their tax rates would increase from 28 percent to 35.4 percent. That is higher than the current tax rate for the wealthiest Americans under present law. The current 33-percent bracket would go up to 41 percent, and the top tax bracket would go from the current 35 percent up to 45 percent. So again we would be facing another option that requires a double-digit, marginal tax rate increase.

So while I applaud the efforts of many to analyze potential AMT solutions, I urge my colleagues to be aware of anyone bearing marginal tax rate increases in their basket of goodies to solve this horrendous problem of 23 million middle-income taxpayers paying the alternative minimum tax. It was never supposed to be paid by mid-

dle-income people because it was a tax reserved for the superwealthy in 1969, numbering about 155 people. So how do you get from 155 people to 23 million people, if the tax policies are working the way they were intended to work?

Now, there is another alternative, and that is something Congress isn't apt to do and something in the budget that was adopted shows that the majority is not inclined to do. But Congress should control spending and stop budgeting with revenues flowing in on the ledger from the AMT instead of increasing taxes to solve the problem. AMT tax relief that relies on increases in ordinary tax rates to move the ball turns out to be no tax relief at all. I think we have the issue of whether we want to keep this economy going, and I speak of Chairman Greenspan. Maybe he was beyond his chairmanship when he said that the tax policies of 2001 and 2003 were responsible for the 7.8 million jobs, the growth in the economy that we have now, and bringing in three-quarters of a trillion dollars of revenue that nobody anticipated would be coming in when we gave those tax reductions. So why would you want to raise the marginal tax rates when Chairman Greenspan says the lower rates are responsible for the revitalization of the economy and kill the goose that laid the golden egg? It doesn't make sense.

Those are the ideas that are floating around this Hill to solve the problem of 23 million Americans being hit by a tax they were never intended to pay, counting revenue coming in from people who were never intended to pay it to show that the budget is balanced. Intellectually dishonest? Yes. Fraudulent? Yes. It is something that is unexplainable. Yet we are stuck with it and it ought to end. It is not going to end until we repeal a tax that shouldn't be on the books in the first place because it isn't hitting all of the superwealthy the way it was intended to, and it is beginning to hit 23 million middle-income people, and in the process, when you start raising taxes like that on that group of people, pretty soon you are going to ruin the middle class. The middle class is the stability of any society in the world, but particularly in the last 150 years, it has been the stability of America's society.

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

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

#### THIS WEEK IN THE SENATE

Mr. REID. Mr. President, let me say we have had some really good work this week in the Senate. When I came here on Monday and indicated we would have to work into the weekend,

that wasn't just for fluff. I really thought we would have to do that because we had so much to do. We were heavily involved in WRDA, a bill that was so important to be done, but a lot of hiccups come in complex legislation like that. We were able to finish that in a few days. I was concerned about the budget and the time limits that are statutory in that regard. We completed that. I was concerned about the supplemental, getting something to the House, which was a tremendously difficult job. We were able to get that done. Finally, there has been an agreement in principle on immigration, which we will take up, I hope, Monday evening.

Any one of these things gives no bragging rights to Democrats or Republicans, but it gives bragging rights to Democrats and Republicans because none of this could have been done but for the recognition that you have to work together to get things done. There is no better example of that—and I said it briefly on the floor yesterday—than Senator BOXER and Senator INHOFE. They are really two political opposites in most everything. But they are also experienced legislators, both having served in the House and in the Senate. Senator BOXER is chairman of the committee now, and Senator INHOFE was chairman of the committee. Senator INHOFE knew how important WRDA is. He worked together with Senator BOXER, and vice versa, and they got that done. That is tremendously good work.

On the budget, I boast about the managers all the time because I think they work well together—Senators CONRAD and GREGG. What they were able to piece together with this budget was very difficult. It wasn't mechanical, but it was difficult.

On the supplemental, I give a little credit to me, a little credit to Senator McCONNELL, and the rest of the credit to the Senate because we were able to get that done and get a bill to conference with the House. We have had a number of meetings with the President's chief of staff—Senator McCONNELL and I, Speaker PELOSI, and other representatives of the President. We hope to be able to complete that very important conference report by next week at this time.

Finally, on the immigration issue, at this stage, I have kept this to myself, but Senator McCONNELL was one of those who urged me to stick to my timeline, stick to the 2 weeks. He said, “If we are going to get anything done, you have to set a time limit.” We did that. I don't know if the immigration legislation will bear fruit and we will be able to pass it. At least we have something to talk about as a legislative vehicle on the floor that is bipartisan in nature. You may not agree on the respective parts, but that can be debated. We are going to start Monday night.

The reason I mention that this evening is all Senators and all staffs

are watching. The players on that—Senators SPECTER, LEAHY, KENNEDY, KYL, and others—have recognized they are going to have to work into the night. If we are going to finish this bill next week, we are going to have to work nights, and that doesn't mean 6:30 at night. We have one Senate event that we are locked into Tuesday evening, but that doesn't mean the managers cannot work while we do that. It is an event at the Botanical Gardens for Senators. So we are going to work long, hard hours to complete that most important legislation.

In short, this was a very good week for the Senate and for the American people.

We need a lot more weeks like this, and we hope to do that in the future.

The PRESIDING OFFICER. The Republican leader is recognized.

Mr. MCCONNELL. Mr. President, if I can add briefly, I commend the majority leader for this week. I think we did have a good week. I am particularly pleased that we seem to be on a glide-path to completion of the important troop funding bill. There is a bipartisan agreement we need to have a signed bill providing funding for the troops before Memorial Day, and the distinguished majority leader and myself, and the President's representative, Chief of Staff Josh Bolten, have been working toward that end and will continue to do that tomorrow in an additional meeting with the Speaker and Leader BOEHNER from the House.

I, too, am pleased a bipartisan agreement on immigration appears to be coming together. On the day I was elected Republican leader, I said I hope this Congress will do two important things that will make a difference for our country. I thought the divided Government was uniquely situated to tackle both of these issues. One of them was Social Security. I am not as optimistic on that issue as I would like to be. And the other issue is immigration. There is reason for optimism today that the Senate, on a bipartisan basis, will come together and pass a landmark piece of legislation. We will find out next week, but I think the compromise announced today certainly gives room for optimism that might occur.

I did support the majority leader's decision to turn to that issue before Memorial Day. I thought it gave us the best chance of passing legislation, and with those kinds of deadlines, it gave us the best chance of coming together. Hopefully, that process of coming together was achieved earlier today.

Mr. President, I yield the floor.

#### ARMED FORCES DAY

HONORING FRANK WOODRUFF BUCKLES,  
AN AMERICAN HERO

Mr. BYRD. Mr. President, May 19 is Armed Forces Day. This is the day our country sets aside each year to remember and to honor the brave and patriotic Americans who serve today in the United States Armed Forces.

On Armed Forces Day in 1953, President Dwight David Eisenhower noted, "It is fitting and proper that we devote one day each year to paying special tribute to those whose constancy and courage constitute one of the bulwarks guarding the freedom of this nation and the peace of the free world."

More than a half century later, his words still ring true. The survival of freedom still costs the commitment and sacrifice of America's sons and daughters. I want to use this opportunity to let them know that we in the United States Congress are thinking of them, and that we thank them for their service to our country.

I would also like to use this opportunity to pay tribute to another brave and patriotic American, Mr. Frank Woodruff Buckles, who currently resides in the historic town of Charles Town, WV, and who served in the Armed Forces of the United States 90 years ago.

That's right—90 years ago.

Mr. President, last month, April 6 marked the 90th anniversary of the America's entrance into World War I.

That was the "war to end all wars." That was the "war to make the world safe for democracy." We know that did not happen. But World War I was the historic, global conflict that brought the United States onto the international scene. And it marked the emergence of the United States as a superpower.

Mr. President, 4.7 million Americans served in the U.S. military during that war—the "great war" as it was called.

Of the 4.7 million Americans who served in World War I, only 4 are still living. One of them is Mr. Frank Woodruff Buckles of Charles Town, WV.

Mr. Buckles was born in Harrison County, MO, on February 1, 1901, about 40 miles from the birthplace of his future commander, GEN John J. Pershing, the commander of the American Expeditionary Force in World War I.

Mr. Buckles was only 16 years of age when the United States entered the war.

Therefore, when he went to enlist in the Marines in order to fight the kaiser, he was rejected because he was too young.

So he then tried the Navy. This time he was rejected because he was flat-footed.

Determined to serve his country, Mr. Buckles went into the Army. This time, he was successful in enlisting because he lied about his age. On August 14, 1917, Mr. Buckles enlisted in the United States Army. Four months later, in December, 1917, he sailed "over there" aboard the RMS *Carpathia*, the vessel that had rescued the survivors of the *Titanic* 5 years earlier.

As a doughboy, Private Buckles drove dignitaries around England and an ambulance around France. Mr. Buckles usually downplays his wartime experience, explaining: "There was nothing dramatic about it. Sometimes

I was driving in Winchester, England, sometimes France." But his experience was indeed dramatic and it was important. Once war was declared, Mr. Buckles did not wait for his country to call him. He went from one military service to another until he was able to enlist, even if it meant fabricating his age. It was the willingness of 4.7 million brave and patriotic Americans to enter the military and to serve our country that won that war. On this Armed Forces day, we need to remember them as well as the men and women currently wearing our Nation's uniforms. We must keep all of them in our hearts and prayers, and make sure our country serves them, just the way they have served our country.

Mr. Buckles was discharged from the Army in 1920 at the age of 18. He attended business school, and then worked in various jobs in the United States and Canada, including a stint in the bond department at Bankers Trust in New York City.

But his love of adventure and sense of excitement eventually led him out to sea again, this time working for different shipping lines as a purser and quartermaster. He first worked off the coast of South America, then on to Europe.

In the 1930s, his work on a steamship line took him to Nazi Germany, where he attended the 1936 Olympics in Munich. Here he saw the great Jessie Owens win a gold medal to the great embarrassment of German Chancellor Adolph Hitler, who he also saw at the games.

In 1940, his work on steamship lines then landed him in the Philippines. He was working in Manila when the Japanese invaded. Mr. Buckles was captured and spent the next 3½ years in Japanese prison camps. Although he was a civilian, he was treated as a prisoner of war. At dawn, February 23, 1945, the same day that the American flag was raised on Iwo Jima's Mount Suribachi, the 11th Airborne Division liberated Mr. Buckles and his fellow prisoners.

After his release from prison camps, Mr. Buckles finally decided he had enough adventure and excitement. "I had been bouncing around from one place to another for years at sea," he explained. "It was time to settle down." So he married Audrey Mayo.

I am pleased to point out that in 1954, Mr. Buckles and his wife settled on a 330-acre farm in the Eastern Panhandle of West Virginia, the same area where his ancestor, Robert Buckles, had settled in 1732.

For the next five decades—that's right, five decades—Mr. Buckles has continued to operate his beloved farm.

Maybe it is from breathing that good, clean West Virginia mountain air, or, perhaps, it is his own eternal youth and vigor. Whatever the reason, at the age of 106, this hardy West Virginian is still going strong. He will serve as grand marshal of the World War I section of the Memorial Day parade, here in Washington DC. A few years ago, the