

Kentuckians celebrate this bicentennial throughout the year at the St. Thomas Church, considered the "Cradle of Catholicism" in the Bluegrass State and still located in Bardstown. A two-story log house that stands on St. Thomas' property is the oldest structure related to the Catholic faith in our region of the United States.

Built in 1795 by Thomas and Ann Howard, the property was willed to the church by Mr. Howard in 1810, and it became the first home of the St. Thomas Seminary, the first seminary west of the Alleghenies. It later served as the residence of Bishop Benedict Joseph Flaget, first bishop of the Bardstown Diocese.

Bishop Flaget and others who worked to establish the Bardstown Diocese were pioneers of the land as well as of the spirit. Kentucky was the western frontier of the young United States at that time, and frontier life posed many hardships.

Yet Bishop Flaget successfully made his work and presence felt throughout the diocese, and the St. Thomas Church still cites his influence today, two centuries later.

The resolve and faith displayed by the founders of that Bardstown Diocese are the same resolve and faith that have enabled so many other Catholic missionaries to attract more than 1 billion adherents to the Catholic faith.

As the Bishop of Rome, the Pope's leadership inspires millions with confidence that mankind can find God's will amidst the chaos of this world.

Yet, for all the obvious affection people show him, Pope Benedict would be the first to recognize that he is merely "a simple, humble laborer in the vineyard of the Lord."

We are honored by his visit. And in Bardstown, Washington or elsewhere, we welcome Pope Benedict VXI to bring his labors to America.

Mr. President, I yield the floor.

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

#### PAPAL VISIT

Mr. REID. Mr. President, tomorrow the President has invited a number of people to the White House to greet the Pope on the south lawn. That will be at 10 o'clock in the morning. We are going to be in session and have a regular session tomorrow. We will make sure there are no votes between 10 and 11.

On Thursday, for the Mass, for those Members of the Catholic faith, and others who wish to attend the Mass at the baseball stadium, we are not going to come in until 12:45. That will allow people to go to the Mass and give them time to come to the Capitol. We will start legislating at 12:45 on Thursday. Hopefully, we will complete some legislation at that time. Hopefully, we will be on the technical corrections bill or another piece of legislation.

#### JACKIE ROBINSON

Mr. MCCONNELL. Mr. President, Jackie Robinson broke baseball's color barrier on this day in 1947. He immediately made his mark on the field and off the field, winning the Rookie of the Year Award in 1947 and suffering painful indignities from fans and opposing players with both patience and grace.

As a young man growing up in Louisville, I always took pride in the fact that Pee Wee Reese, a graduate of my high school, had become a Major Leaguer and even the captain of his team, the Brooklyn Dodgers. But I was even more proud of the fact that Pee Wee walked over to Jackie one day when the taunts were especially tough, put his arm on Jackie's back, and sent a message to the fans that Jackie Robinson was no different than anyone else they came to root for that day.

Reflecting on Jackie's courage, a baseball commentator said this week that it is remarkable to note that in all the photographs from those years, Jackie always seemed to be smiling, despite the jeers and taunts and the hatred.

We honor Jackie Robinson today for his courage and his example and for accelerating the march toward equality for all Americans.

#### TAX DAY

Mr. MCCONNELL. Mr. President, most Americans view April 15 as a sort of national anti-holiday, when they are forced to take a hard look at how much of their money goes into a Washington spending machine instead of their children's education or their gas tank.

It is worth noting that most people don't dread tax day as much as they used to; as much as they did before Republican policies significantly reduced the share of the family budget that goes from taxpayer wallets to the Treasury Department.

According to a recent Gallup poll, 43 percent of middle income earners say they are paying too much in taxes—43 percent, but still far fewer than the 59 percent who thought they were being overtaxed 7 years ago.

The reason for the drop-off isn't too hard to figure out: The reason a lot fewer people think their tax burden is too high is that their tax burden is a lot lower than it was 6 years ago.

Married couples and families with children have benefited from tax credits, tens of millions of Americans have benefited from tax cuts on dividends and capital gains, including more than 250,000 people in Kentucky.

And that is why it's critical that middle class Americans understand the path that Democrats are headed down.

At a time when the economy is slowing and Americans are paying record prices for food, gas, and healthcare, our Democrat friends are preparing the largest tax hike in U.S. history—nearly three times larger than the previous record.

We saw the plan last month in a budget that only one Democrat in the Senate voted against, a blueprint that raises taxes on middle class families by \$2,300 a year.

Our friends won't admit this is a tax hike; they won't say they're raising taxes; they plan to do it quietly, by letting all the recently enacted tax cuts and credits that Americans have benefited from over the past several years expire.

If you ask about it, they will tell you these tax cuts were only for the rich anyway.

Don't listen to them—unless, of course, you think 43 million American families with children who will pay thousands more in taxes under the Democrat budget are rich, and should be taxed more; or that all 18 million seniors who will pay thousands more in taxes under the Democrat budget are rich and should be taxed more; or that every owner of the 27 million small businesses in the U.S. who will have to pay \$4,100 more in taxes under the Democrat budget are rich and should be taxed more.

Under the budget that every Democrat in the Senate but one voted for last month, taxes will go up on anyone who makes more than \$34,000. Are these people rich? Should they pay more in taxes?

The first-year teacher in Louisville who makes \$35,982—is he or she rich? Does he or she need to be taxed more? I will bet they don't think so.

How about the veteran teacher with a Ph.D. who makes out at \$73,418—is he or she rich? Does he or she need to be taxed more? I will bet they don't think so.

Our Democrat friends have their own answer to these questions: they voted for an amendment last month that extends tax breaks on married couples and children.

The problem, of course, is that they voted for a similar amendment last year, and then they didn't do a thing about it. They had no intention of making it into law.

So if past experience is any indication of future events, our friends won't act on the amendment this year either. They cast a vote that's intended to appeal to working families, but their record shows they won't follow through by actually doing anything about it.

As Americans struggle to pay the bills and millions worry about falling home values and whether they will even be able to keep their homes, they should be able to expect more from Congress than political cover votes and class warfare rhetoric.

All the recently enacted tax cuts will soon expire. These cuts have helped tens of millions of American families and seniors. These folks should know what is coming. And Democrats in Washington should relent on their plans to return to the bad old days when 60 percent of them thought their tax bills were too high.

That is the road our friends on the other side are taking us down. They

have shown us the blueprint. It certainly was not written with working families in mind.

I yield the floor.

#### RESERVATION OF LEADER TIME

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

#### MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, there will now be a period of morning business for up to 1 hour, with Senators permitted to speak therein for up to 10 minutes each, with the time equally divided and controlled between the two leaders or their designees, with the Republicans controlling the first half and the majority controlling the final half.

The Senator from Missouri is recognized.

#### TAX DAY

Mr. BOND. Mr. President, today millions of Americans are reminded about Ben Franklin's poignant observation: Nothing is certain but death and taxes.

Today families across the Nation are being forced to tighten their belts as the Federal Government takes more and more of their hard-earned money. For working families, the tax bill that comes due every April 15 is often a tremendous burden. In fact, the average American pays more in taxes than it spends on food, shelter, clothing, and transportation combined.

For American families, tax day is a real eye opener. This year, families will work the first 113 days of the year to pay their Federal, State, and local taxes. Unfortunately, this year tax day has come around when families are facing spiking energy, housing, and health care costs, runaway college tuition, and high rising prices for consumer goods.

While the Senate has acted to help these families in the short term, the stimulus and housing relief bills, a long-term fix is a long way off and badly needed. We should support long-term economic growth policies that lower taxes, create more jobs, and grow our American economy.

Our distinguished minority leader, the Senator from Kentucky, Mr. McCONNELL, has outlined the dangers of going back to a high-tax era. We all know that the tax reductions adopted by Congress in 2003 which gave relief for capital gains taxes encouraged more small businesses to invest, gave them the resources to grow, and small businesses are the dynamic engine of this country.

That tax relief provided some 8.4 million new jobs. But as Senator McCONNELL said, my friends on the other side of the aisle have proposed a budget that includes the largest tax increase in American history and would raise

taxes on every American taxpayer by doing nothing, intentionally doing nothing.

The plan of the Democrats raises taxes on the average American family by \$2,300 a year. A \$2,300 increase in taxes will be a devastating hit to American families. For families in Missouri and across the Nation, this is \$2,300 they will no longer be able to use to buy groceries, put gas in their car, pay tuition, or purchase prescription drugs. And, as Senator McCONNELL pointed out, there will be an even larger tax increase on small businesses—small businesses that we expect to create the new jobs we will continue to need as our economy and technology evolves.

Unfortunately, not only are taxes getting higher, they are getting more complicated. According to the President's panel on tax reform, there have been more than 14,000 changes to the Tax Code since 1986. With all of these changes, it is no wonder that the average time burden for all taxpayers filing a 1040 is 30 hours, and now more than 6 in 10 Americans hire someone to help prepare their returns every year.

So in addition to taking 113 days in wages, the Federal Government requires you to spend an initial day and even more money to hire a professional to make sense of what you owe. It is a daunting task for anyone, particularly if they have a family and business activities to make sense of what they owe.

In January, I introduced a radical solution, and I think the time has come for a radical solution to bring some common sense to this process. My bill, the Fair and Simple Tax Act, will simplify the Tax Code and help American families keep more of their paychecks. It will get rid of the AMT and the double calculations middle-income taxpayers must make. It will eliminate higher tax rates, get rid of the myriad targeted reductions, credit givebacks, phase-ins, phase-outs, and other special interest provisions.

The Fair and Simple Tax Act will provide a simpler, lower, flat income tax option, as well as offer historic tax relief for families and businesses to create jobs for American workers.

This bill will reduce the tax rate on families and the employers who create jobs, make permanent existing tax relief, keep current deductions for home mortgage interest and charitable deductions, but give Americans more control over their health care by providing tax relief to individuals and families who do not now have access to employer-provided health care.

Also, my bill will eliminate the death tax which is a significant burden for farmers and small businesses.

The best fiscal policy is economic growth, job creation, and keeping taxes low for middle-class families. And the best economic or fiscal policy is also the best social policy. There is no better policy than assuring a good-paying job for hard-working Americans.

The last thing our economy needs right now is a tax increase, which is what Americans will receive when the 2001 and 2003 tax cuts expire. And you know what will happen. It will not only be a tax increase on individual families; by increasing significantly taxes on small business, it is going to curb job growth, it is going to cut the ability of people to find a job.

Let me be clear. Unless we stop this looming tax hike, which would be the largest in history, more than 2 million Missouri families will face higher tax bills. My bill would prevent the family-budget-killing tax hikes. My bill would simplify the tax rate for millions of Americans. My bill would mean tax relief and real money back into the pockets of American families.

Let's get real about taxes and bring back some common sense to a Tax Code that is too complex, too confusing, and too costly. This plan will give American taxpayers what they need: a fairer system that puts more of their own money back in their pocketbooks and takes off their back the hassle of April 15.

I ask for the support of my colleagues in bringing a radical but simple commonsense reform to our Tax Code.

Mr. President, I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Wyoming.

Mr. BARRASSO. Mr. President, 20 years ago today, Senator Malcolm Wallop of Wyoming came to the Senate floor to speak about the tax burden Americans face. He came to the floor because it was April 15, tax day. He came to extend his sympathies to the many, as he called it, "frustrated taxpayers who were probably at this minute," he said, "sweating bullets over a form 1040 while gnawing through yet another pencil."

He spoke 2 years after Congress enacted the landmark 1986 tax reform bill, legislation intended to reform and simplify the Code and make the chaos of past April 15s mere memories. That legislation did not reform the Tax Code, and it fell far short of tax simplification.

Senator Wallop voted against final passage, and he knew that history would be on his side.

The same day, he introduced into the CONGRESSIONAL RECORD a 1988 guest editorial from the Casper Star Tribune, a newspaper in Wyoming. The editorial reflected the sentiments similar to those expressed by Senator Wallop. Less than 2 years after enactment of that 1986 law, tax reform and simplification spawned 2,704 changes in the Internal Revenue Code, 42 new regulations, 65 announcements, 32 revenue rulings, and 48 new tax forms.

The changes were so complicated that in a nationwide study of 50 tax preparers who were given hypothetical identical pieces of information about what a family would do in trying to figure out their taxes, none of the 50 tax preparers came out with the same