

Mr. UDALL of New Mexico thereupon assumed the chair as Acting President pro tempore.

#### RECOGNITION OF THE MAJORITY LEADER

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

#### SCHEDULE

Mr. REID. Mr. President, following the remarks of Senator MCCONNELL and myself, we will be in a period of morning business until 11 a.m. with Senators permitted to speak for up to 10 minutes each. At 10 o'clock this morning, Senator BAYH will deliver his farewell remarks to the Senate, and at 10:30 a.m. Senator VOINOVICH will deliver his. I spoke yesterday about Senator BAYH and what an outstanding person he is and how much we will miss him. I will have something to say in a few minutes about Senator VOINOVICH.

At 11 a.m. today, the Senate will resume consideration of the House message with respect to H.R. 4853, the vehicle for the tax compromise. There will be 1 hour for debate prior to a series of up to four rollcall votes. There will be votes on three motions to suspend rule XXII, and the last vote will be on the motion to concur with the Reid-McConnell amendment.

Following this series of votes, the Senate will resume morning business until 2:15. At that time, we intend to move to executive session for the purpose of considering the START treaty. Senators should expect a rollcall vote to proceed to executive session, and for the information of all Senators that is simply a majority vote.

Following the vote to proceed to executive session, Senator LINCOLN will be recognized to deliver her farewell speech to the Senate. Upon conclusion, the Senate will resume executive session.

We have Christmas, which is a week from Saturday. We have a lot of things to do. I have talked about that before, but let me just briefly say again what we have to do.

We are going to finish this tax bill within the next couple of hours. It is a tremendous accomplishment. Whether you agree with all of the contents of the bill or not, everyone should understand this is one of the major accomplishments of any Congress where two parties, ideologically divided, have agreed on a major issue for the American people. It will go directly to the House of Representatives. They will take it up quickly.

We are going to move to the START treaty. I hope we can have a good, fair debate. No one needs to be jammed on it. There is lots of time for people to do what needs to be done. If people want to offer amendments, they can do that. This treaty has been around since April or May. Even a slow reader could finish every word of that many different

times. I would hope no one will require us to read the treaty. What a colossal waste of time. So I hope that is not going to be necessary.

We then are going to move to the spending bill, which is so important to get done for our country. We will move to that as quickly as we can. We will see how things go with this treaty. But it is clear, I have spoken on many occasions with the Republican leader, we are going to be in session this Sunday. There is work to do. We hope we can complete what we have to do a day or two after Saturday. We want to complete the things I have just mentioned. We are going to have to have a vote on the DREAM Act. We have the 9/11 issue. We are working on nominations to complete the work we need to do this Congress.

Unless the House sends us something I am not aware of at this stage, I think I have pretty well lined out what we need to do. On nominations, the Republican leader knows the President is very concerned about having somebody at the Attorney General's Office. We need somebody to be second in command. The Deputy there has been going a long time. There has been one Senator holding that up, and we hope that matter can be resolved. The lands bill, we are trying to work it out, and we hope we can get that done. It is a bipartisan bill. That is certainly possible.

So we have a lot to do, and we need everyone's cooperation to get it done so we can get out of here as quickly as we can.

#### TRIBUTES TO RETIRING SENATORS

GEORGE VOINOVICH

Mr. REID. Mr. President, I wish to say a brief word about GEORGE VOINOVICH. I have watched him for many years. He has an outstanding record. He is a Senator from the State of Ohio who came to Washington with as many credentials as anyone could have: a member of the State legislature, the Lieutenant Governor of the State of Ohio, mayor of the city of Cleveland, and now a U.S. Senator. He has a wonderful family.

The thing GEORGE VOINOVICH brought to Washington a lot of people don't recognize because of his quiet manner is his work ethic. He gets up very early every morning and works on what is necessary in the Senate. He studies the bills. He is aware of the issues that are before the Senate on any given occasion. Nothing gets past him. He always is up to date on everything we are doing.

I haven't agreed with Senator VOINOVICH on lots of different issues, but he has a quality that we all need to have: You never have to guess where he stands on an issue. He will always tell you how he feels. That has been a tremendous help to me. There have been occasions when his vote has been so very important for, I believe, the Sen-

ate, the State of Ohio, and certainly the country. He always tells you how he feels, what he is going to do, and once he makes up his mind that is what he is going to do. I admire him very much.

I have had such good feelings about people coming from Ohio. I had the good fortune to serve here when John Glenn, a man we all know, one of America's all-time great leaders. Ohio produces very good people, at least from my experience in the Senate—Senator Metzzenbaum, and now SHERROD BROWN with us. I will not run through a list of everyone.

I certainly want the RECORD to reflect, prior to Senator VOINOVICH's final speech today, how much I respect him as a legislator and as a person. I appreciate his friendship and hope in the years to come we can still work together on issues for the country.

#### RECOGNITION OF THE MINORITY LEADER

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

#### OMNIBUS APPROPRIATIONS

Mr. MCCONNELL. Mr. President, yesterday Democratic leaders unveiled an omnibus spending bill that some have described as one last spending binge for a Congress that will long be remembered for doing just that. The Senate should reject it.

It appeared to some of us we were making good progress on the economy when lawmakers in both parties agreed Monday to let taxpayers keep more of their own money. But yesterday Democrats unveiled a 2,000-page spending bill that repeats all of the mistakes voters demanded that we put an end to on election day.

Americans told Democrats last month to stop what they have been doing: bigger government, 2,000-page bills jammed through on Christmas Eve, wasteful spending. This bill is a monument to all three. It includes more than \$1 billion to fund the Democratic health care bill. For those of us who have vowed to repeal it, this alone is reason to oppose the omnibus. It is being dropped on us with just a few days to go before the Christmas break, ensuring that no one in Congress has a chance to examine it thoroughly before the vote, and ensuring Americans don't have a chance to see what is in it either. This, too, is reason enough to oppose it.

For 2 years Republicans have railed against the Democrats for rushing legislation through Congress, but this is, without a doubt, one of the worst abuses of the process yet.

The voters made an unambiguous statement last month. They don't like the wasteful spending, they don't want the Democratic health care bill, and they don't want lawmakers rushing staggeringly complex, staggeringly expensive bills through Congress without

any time for people to study what is buried in the details.

This bill is a legislative slap in the face to all the voters who rejected these things.

For the first time in the modern era—for the first time in the modern era—Congress hasn't passed a single appropriations bill—not one, not one single appropriations bill. Democrats have been too focused on their own leftwing wish list to take care of the very basic work of government.

Now, at the end of the session, they want to roll all of these bills together, along with anything else they haven't gotten over the past 2 years, and rush it past the American people just the way they jammed the health care bill through Congress last Christmas. We all remember being here every single day throughout the month of December last year for a 2,700-page health care bill passed on Christmas Eve. This is eerily reminiscent of the experience last December, and I predict the American people have the same reaction to this bill as they did to the health care bill a year ago.

A more appropriate approach is available to us. We could pass a sensible, short-term continuing resolution that gets us into next year when the new Congress will have the opportunity to make a determination on how best to spend the taxpayers' money. The government runs out of money, by the way, this Saturday. Congress should pass a short-term CR immediately. We need to pass this tax legislation we voted on earlier this week. And we should accomplish the most basic function of government. We can at least vote to keep the lights on around here. I mean, the deadline for funding the basics of government was last October, and here we are on December 15 proposing treaties—treaties. We ought to pass the tax legislation and keep the lights on. Everything else can wait.

I yield the floor.

#### 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 of morning business until 11 a.m. with Senators permitted to speak for up to 10 minutes each.

The Senator from Florida.

#### TAX CUTS AND UNEMPLOYMENT BENEFITS

Mr. NELSON of Florida. Mr. President, we are soon going to vote on the bipartisan compromise on extending the expiring tax cuts and unemployment benefits. Although, as I described yesterday, it is a bitter pill to swallow because of the extended funding that

will cause the deficit to rise, I doubt there is anybody in this Chamber who wants the alternative; that is, inaction or a political stalemate which is certainly not an option.

Job growth remains anemic. For many of our constituents who are struggling to make ends meet in the midst of this jobless economic recovery, unemployment benefits have already expired. Without action, on January 1, those fortunate enough to have a job would see a significant drop in their paychecks as the middle-class tax cuts enacted 10 years ago also expire, with the effect that the taxes would be going up all across the income spectrum.

So out of this stark reality facing us on January 1, this is when people of good will have come together—people of good will who have different opinions, and who, as I said, have to swallow hard on some of the parts of this package. It is my intention, as we vote in just a few hours, to vote for this package. It does provide relief that is critical for middle-class families.

For example, for a family making \$63,000 a year, if we didn't pass this bill, and the existing tax law expired, then that income level, a family earning \$63,000—their taxes would go up by \$2,000. This bill prevents that. These middle-class tax cuts are extended in this legislation for a period of 2 years, and that includes the 10-percent income tax bracket, the \$1,000 child tax credit, an increase in the standard deduction for married couples, and an expansion of the 15-percent tax bracket for married couples. The bill rewards work by continuing provisions in the 2009 Recovery Act that expanded the earned-income tax credit and the refundable tax credit.

The bill also continues the tax credit that allows taxpayers to claim a \$2,500 tax credit for all 4 years of their higher education. In my State of Florida, 600,000 Florida taxpayers benefited from that tax credit.

It also has significant consequences for everybody across the board. For example, without an extension of the unemployment benefits through this coming year, 7 million unemployed workers would lose one of the last lifelines available to them. This bill is going to breathe life into the private sector through a payroll tax reduction of 2 percent for 1 year. What that does is put more money into people's pockets, which they will then go out and spend. That spending will turn over in the economy and that will produce jobs.

The bill includes provisions of particular importance to my State. Our State is one of six that does not have an income tax. As you know, when you calculate your Federal income tax, you can deduct your State income tax. For those six States, we finally got a provision in 6 years ago—whereas we don't have an income tax in Florida, we have a State sales tax. We put that in, and that is a deductible item, comparable to other States that have an income

tax—to deduct that in the calculation of the Federal income tax. I am pleased that this agreement extends that deduction.

The bill also has an extension of section 1603, which is the Treasury grant program for renewable energy projects, to convert tax credits for the production of renewable electricity into an upfront investment tax credit, and to receive a grant in lieu of the investment tax credit. Certainly, as we are trying to move to renewable energy, that keeps that alive. It is badly needed. But what it illustrates is that there were some 20 to 25 Senators out here on the floor yesterday who were talking about our commitment to roll up our sleeves going into the next year, to try to do something about the reduction of spending and, therefore, reduction of the deficit, at the same time reforming a Tax Code that has gotten so complicated and so fraught with special interest provisions that it is crying out for reform. One way or another, we are going to have to make it happen. I believe that what we are going to vote on this afternoon is the first step of a badly needed effort toward restoring trust and confidence and starting to get our economy moving again.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Oklahoma is recognized.

#### ORDER OF PROCEDURE

Mr. COBURN. Mr. President, our plan on our side was for me to have 15 minutes. I ask unanimous consent that I may share some of that time with Senator CHAMBLISS.

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

#### TAX EXTENDERS

Mr. COBURN. Mr. President, as we look at the bill we are going to be voting on today, it is an interesting perspective if you are outside of America looking at it. Here is what people are saying. You are going to stimulate the economy with a 2-percent reduction in payroll taxes. You are not going to raise income tax rates. Then you are going to spend another \$136 billion. But for all this you are going to borrow the money.

We spent 8 months on a deficit commission addressing the very real problems that are about to become acute for our country. I have no disregard for those who bring this bill to the floor. But to bring this bill to the floor without the opportunity to cut wasteful Washington spending to at least pay for the outflows that are going to come as a result of this bill, which will be the \$136.4 billion I mentioned—without an opportunity to at least make an effort for the American people to see we understand that part of the waste and duplication and low priority items that the Federal Government is presently