

Brownback. It helps in our deliberations that someone has had the experience as a big city mayor in challenging times, and Governor of Ohio and, perhaps a less challenging time but a challenging time nonetheless, from the perspective that GEORGE VOINOVICH has brought as a chief executive coming to the Senate, sharing those thoughts and ideas with legislators.

The second thing I think of is Lake Erie. If you live in northern Ohio or in the right places in Wisconsin and Minnesota and Michigan and Indiana and Illinois and New York and Pennsylvania, you think about the great lake you live near. In northern Ohio there is an old story. I grew up about 75 miles from the lake, and GEORGE grew up much closer. There is something about people who have grown up within 10 miles of Lake Erie. You can ask them wherever they are, which way is north, and they always seem to know.

From what he has done with Asian carp and his belief in the importance of our greatest national resource, the five Great Lakes, his commitment is always to maintaining the pristine quality of that lake in terms of recreation, in terms of drinking water, in terms of industry, in terms of all the things that the Great Lakes, especially Lake Erie, do for Cleveland and everything in between. GEORGE VOINOVICH gets much credit for that.

I think about GEORGE VOINOVICH in that he is always elevating the discussion about the quality of the Federal workforce. The term "public servant," unfortunately, doesn't mean in the public's mind what it used to; partly deserved, perhaps, because of some people's missteps or worse, but mostly because people run campaigns against the government, whatever the reasons there. The term "public servant" is so important to GEORGE VOINOVICH, and he has done more than just mouth the words and compliment workers, which he has done often and deservedly. I applaud him for that. He has played a major role in shining the light on how we improve our Federal workforce. How do we give them opportunities for advancement, how do we do training, attract the right people to public service. I still think we have a terrific public workforce. Whether it is at the city, county, State, or Federal level, it is of high quality. And, in the great majority of cases, that is because of a few—and I say a very few—public servants such as GEORGE VOINOVICH who has kept the public spotlight on government service. I know Ralph Regula, the Congressman from Canton who retired in 2008, has shared a lot of those thoughts and ideas and continues to in his retirement with Senator VOINOVICH.

Whether it is his work on Lake Erie or his contributions here, he has certainly made the Senate of the United States a better place. He has made the United States of America a better country. I thank him for that, as my senior Senator.

The ACTING PRESIDENT pro tempore. The Senator from Kansas.

Mr. BROWNBACK. Mr. President, I rise to pay tribute to my colleague. What a great gentleman. This is an august body, a wonderful place, a delightful place to serve. It has great issues before it. There are people who are gentlemen and gentleladies in it who conduct themselves in one of the highest regards and highest abilities. And when I think of that, I think of GEORGE VOINOVICH. He is a really good guy, a real gentleman in the Senate, and a man who lives his faith, believes it, which is tough to do in this body. It is tough to do in any position in life. Yet he does it and has done it for over four decades in public service to the people in the State of Ohio and the people of the United States. That is quite a tribute.

He and his wife I get to see often. When I think of the expression "two people becoming one," I don't know if I could describe it any better than the Voinovichs, how two become one.

The smile is the same. The look is the same. The attitude is just a wonderful togetherness that the two of them live. At a time when marriages have a lot of difficulties, it is great to see an example of somebody in high office who has lived in public life for over four decades and then has this oneness in their marital relationship. I think they both have served in that capacity, whether it is for their family or for the people of Ohio or the United States.

Living publicly the right way and living privately the right way are both beautiful attributes and difficult things to be able to get done, and it is great to be able to see it happen. For that, I give great tribute to a wonderful American, GEORGE VOINOVICH.

I yield the floor.

The PRESIDING OFFICER (Mr. BENNET). The time allotted for morning business has expired.

Mr. CARPER. Mr. President, I ask unanimous consent to speak out of order for perhaps 2 minutes.

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

The Senator from Delaware.

Mr. CARPER. Mr. President, thank you very much.

Mr. President, GEORGE VOINOVICH and I served as Governors together for 6 years. He chaired the National Governors Association, and he was good enough to let me be his vice chairman. I got here and, lo and behold—in fact, for a while he chaired a national drop-out prevention program called Jobs for America's Graduates. I was his vice chairman. I got here, and he chaired a subcommittee on the Environment and Public Works Committee, the Subcommittee on Clean Air and Nuclear Safety, and I got to be his vice chairman. So I am used to being his second banana. But I love the guy, and I have learned an enormous amount from him.

He is one of those people who really, every day, try to say: What is the right thing to do—not the easy thing to do, not the expedient thing to do, but what is the right thing to do? And he tries to

do it. He is the kind of person where we go to the Bible study group that meets about every Thursday with the Chaplain and some of our colleagues, and we are always reminded by Barry Black that the Golden Rule is treat other people the way we want to be treated. It is the cliff notes of the New Testament, and GEORGE really personifies that. He treats everybody the way he would want to be treated.

He is a person who focuses on excellence in everything he has done—as mayor, as Governor, and here in the U.S. Senate—and he is always looking for ways to do better what he does and calls on the rest of us to do the same.

Finally, this guy is tenacious. He does not give up. If he thinks he is right and he knows he is right, just get out of the way, and you know he is going to prevail.

He has wonderful folks on his staff who are here with him today, and we salute all of you. He knows how to pick—you are—good people and turn them loose and really to inspire them and us.

I do not think Janet is here today. Maybe she is watching on television. I hope so. But to her and their family, thanks very, very much for sharing with us an extraordinary human being.

We love you, GEORGE.

Mr. President, I yield back.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

FEDERAL AVIATION ADMINISTRATION EXTENSION ACT OF 2010

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of the House message to accompany H.R. 4853, which the clerk will report.

The legislative clerk read as follows:

Motion to concur in the House amendment to the Senate amendment with an amendment to H.R. 4853, an act to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes.

Pending:

Reid motion to concur in the amendment of the House to the amendment of the Senate to the bill, with Reid/McConnell modified amendment No. 4753 (to the House amendment to the Senate amendment), in the nature of a substitute.

Reid amendment No. 4754 (to amendment No. 4753), to change the enactment date.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. COBURN. Mr. President, I understand that under the previous order, I have 10 minutes.

The PRESIDING OFFICER. That is correct.

Mr. COBURN. I will attempt not to use that complete time.

MOTION TO SUSPEND

We have an amendment No. 4765, which is a motion to suspend the rules

and consider the amendment, and I will make that motion in a moment.

We have before us a bill. We are going to spend \$136 billion more than what we planned to spend before this agreement was made. We have no opportunity under regular order to offset that with less priority, less important items. So we have an amendment for the Senate to vote on. It is not pain free. It is painful. But it cuts \$150 billion from Federal expenditures to pay for the additional Federal expenditures that will go out the door as a result of this bill.

I actually believe every one of my colleagues in the Senate understands the jam we are in. Where I am confused is that when we bring cuts to the floor, not only do they not vote for the cuts, they do not offer alternative cuts. And you really cannot have it both ways. You cannot say you recognize the significant difficulty our country is in and turn around and vote against somebody making an effort to get us out of that jam and not offer other additional spending cuts for which to pay. We do not have that privilege any longer. So either the recognition of the problem is real or it is not.

Let me describe what has happened just in the last 2½ years. We have run a budget deficit for now 27 straight months, including this month. The 2009 budget deficit, as reported, was \$1.4 trillion. It was actually \$1.6 trillion when you include the money we actually stole from trust funds and other items—in 2010, \$1.3 trillion. On the basis of how we are going now, our budget deficit will probably be, in real terms—not what is reported to the American people but the actual fact of how much the debt will increase—probably \$1.6 trillion to \$1.7 trillion. How long can we continue to do that? As a matter of fact, the largest monthly budget deficit ever reported was October—\$291 billion.

The time to act is now. If you do not like what I have put up, then put something else up. Let's have a debate about it. Let's have an honest discussion about the problem and the possible solutions. That is what the deficit commission was trying to do. That is what a group of us, including the President pro tempore, are trying to do on a bipartisan basis.

There is no longer a debate on whether we are going to have to cut spending in our country. Almost everybody agrees to it. The question is, When will we start? I will tell you, if this amendment passes, we will send a notice to the world that we get it. The international financial community will start seeing us acting as adults and no longer delaying the time at which we will start chipping and stop digging. We have a hole so deep we may not climb out of it now. The last thing we want to do is make that hole deeper.

So, Mr. President, I move to suspend rule XXII, including any germaneness requirements, for the purposes of proposing and considering amendment No. 4765, and I ask for the yeas and nays.

The PRESIDING OFFICER. The motion is pending.

Is there a sufficient second?

At the moment, there is not a sufficient second.

Mr. COBURN. I will reoffer.

I yield the floor.

The PRESIDING OFFICER. The Senator from Louisiana.

Ms. LANDRIEU. Thank you, Mr. President. I would like to ask unanimous consent to use the general time, not my own 10 minutes.

The PRESIDING OFFICER. There is no general debate time.

Ms. LANDRIEU. Can I ask to use my leadership time?

The PRESIDING OFFICER. The Senator does not have leader time.

Ms. LANDRIEU. OK. Then I will use 1 minute of my time out of the 10 I have.

The PRESIDING OFFICER. The Senator is recognized.

Ms. LANDRIEU. Thank you, Mr. President.

In just a few minutes—sometime before the hour of 12—I am going to be asking for unanimous consent to correct a mistake that was made in the final negotiations of this tax package, which contains, as you know, \$890 billion worth of items. It is a big bill. It was negotiated with the White House and the Republican leadership primarily, and then the Democratic leaders had some input into it as well.

What happened was—and, Mr. President, please stop me in a minute and a half—there was a misunderstanding, a terrible misunderstanding when it came down to the GO Zone housing credits. All of the GO Zone package was put in the bill except for the \$42 million—

The PRESIDING OFFICER. The Senator has used a minute.

Ms. LANDRIEU. OK. I will take 30 more seconds of my time—except for the \$42 million that applies to low-income housing tax credits. So the entire GO Zone package—\$800 million for the gulf coast—was put in. This little \$42 million was left out. It was a mistake. The only way to fix that today is to get unanimous consent. I will be asking for that in just a few minutes.

I thank the Presiding Officer and yield back and reserve the remainder of my time.

The PRESIDING OFFICER. Who yields time? The Senator from Michigan.

Mr. LEVIN. Mr. President, in a moment, I am going to ask unanimous consent that it be in order to call up my amendment No. 4787 to the motion to concur in the House amendment.

My amendment would restore the estate tax exemption level and top estate tax rates to their 2009 levels of \$3.5 million and 45 percent, respectively. It would leave all the other modifications to the estate, gift, and so-called generation-skipping transfer taxes the same as they appear in the underlying amendment.

Raising the estate tax exemption level to \$5 million and lowering the

rate to 35 percent is not the responsible thing to do given our current fiscal situation, and it would only exacerbate widening wealth inequality in America. Only 3 of every 1,000 decedents have estates in excess of \$3.5 million.

At a time when some people are seriously discussing cutting Social Security, which is relied upon by so many millions of Americans, how can Congress consider this action to benefit the top three-tenths of 1 percent of the population?

While we don't have an estimate of the savings to the Treasury from this amendment, we do know it would save our Treasury tens of billions of dollars, which we need to help continue unemployment insurance, Social Security, and other critical programs.

Whether one agrees with this amendment or not, this is an amendment which should be debated. The Senate should have an opportunity to debate this issue. Unless we get unanimous consent, the way this is currently structured, the Senate will be denied this opportunity. Whether people support it, oppose this estate tax change or don't know, the way the Senate ought to operate is we should have a chance to vote on this amendment.

UNANIMOUS CONSENT REQUEST

So I now ask unanimous consent that it be in order to call up my amendment No. 4787 to the motion to concur in the House amendment.

The PRESIDING OFFICER. Is there objection?

The Senator from Wyoming.

Mr. BARRASSO. I object.

The PRESIDING OFFICER. Objection is heard.

Mr. LEVIN. I yield the floor.

The PRESIDING OFFICER. Who yields time?

The Senator from Vermont.

Mr. SANDERS. Mr. President, I would appreciate it if at the end of 9½ minutes you could alert me, please.

The PRESIDING OFFICER. The Chair will do so.

Mr. SANDERS. Mr. President, let me begin by adding Senators WHITEHOUSE and BEGICH as cosponsors of this amendment No. 4809.

As I think many people know, I have been extremely critical of the agreement struck between the President and the Republican leadership. I have spoken out against it and I voted against cloture just yesterday. It is one thing to be critical of a proposal; it is another thing to come up with a better alternative, and I think I have done that today.

I believe the amendment I am offering is a significant improvement over the agreement struck between the President and the Republican leadership, and I hope very much we can get strong bipartisan support for it. Let me very briefly tell my colleagues what it does.

First, as I think most Americans appreciate, at a time of a recordbreaking deficit and a \$13.7 trillion national debt, it makes very little sense to be

providing huge tax breaks to the wealthiest people in our country. It drives up the national debt and forces our kids to pay higher taxes in the future to pay off that national debt. This amendment ends—it ends—all the Bush tax breaks for the wealthiest 2 percent of Americans beginning on January 1 of this year.

What does it do with the savings? That is perhaps the most important point I wish to make. Over the long term, this amendment would devote half the revenue raised by this provision—by eliminating the tax breaks for the top 2 percent—to reduce the deficit. Half that money goes to deficit reduction, which I hope appeals to many of my Republican friends who have consistently and appropriately talked about high deficits and the danger of those high deficits to this country. Half the savings by eliminating tax breaks for the wealthy goes to deficit reduction. What does the other half go to? It seems to me that while we should be and must be concerned about the deficit, we must also understand we continue to be in a major recession. Millions of our fellow Americans are unemployed. We have to do everything we can to create decent-paying jobs and put those people back to work.

What the other half of the savings does is invests in our infrastructure. I don't have to tell anybody here our infrastructure is crumbling. So it will go to repairing our roads, our bridges, schools, dams, culverts, housing, and transforming our Nation's energy sector. We need to put billions of dollars into building a 21st century rail system. When we do that, we not only create jobs now—and this is the fastest way I know to create jobs—we make our country more productive and internationally competitive in the future. If we do not build our infrastructure, if it continues to crumble—and the engineers out there tell us we need trillions of dollars of investment—we are going to lose our place in the global economy. So we have to invest in infrastructure. Half the savings does just that.

In addition, this amendment replaces the payroll tax holiday with a 1-year extension of the Making Work Pay credit. In other words, we are giving targeted tax breaks to the middle class, not reducing payroll taxes for millionaires and Members of Congress. This proposal would not endanger Social Security and, in fact, it would go to the people who most need it. It would be a lot fairer because lower income people would do better. Upper income people would not get it.

It also addresses a concern I think many Americans have; that is, diverting money away from the payroll tax endangers the long-term solvency of Social Security. As Eric Kingson, the cochair of the Strengthen Social Security campaign, an organization representing tens of millions of senior citizens and workers, recently said:

Extending and expanding the Making Work Pay tax credit is far superior to the payroll

tax cut for most Americans. The Making Work Pay tax credit is more stimulative, fairer in distribution, imposes no new administrative costs to employers and includes over 6 million public sector employees who will receive nothing from the payroll tax cut. And it doesn't run the risk of undermining Social Security's financing and the economic security of working Americans. . . .

So it addresses that issue as well.

Third, this amendment addresses another issue I know a lot of people in this country have concern about; that is, the estate tax giveaway in the underlying bill, by inserting in its place the 2009 estate tax rate for 2 years. Let's be clear. The estate tax only applies to the top three-tenths of 1 percent. What we are doing now is not lowering estate tax and raising exemptions which only benefit the very wealthiest people in this country; what we are doing now is bringing us back to the 2009 estate tax rates for 2 years.

Further, this amendment addresses an issue that, to me, is very important, and I know to many Members here, because we had a lot of support for it when I brought up this amendment last week. As the Presiding Officer well knows, our seniors who are on Social Security and disabled vets have not received a COLA in the last 2 years. A lot of those folks are trying to get by on \$14,000, \$15,000, \$16,000 a year. What this amendment also includes is a \$250 COLA for over 57 million American senior citizens, veterans, and persons with disabilities. Without this provision, seniors, as I mentioned, would be going through their second year without a COLA, and I think that is unfair.

Further, of course, this amendment would keep all of what I consider to be the positive aspects of the President's agreement with the Republicans. Obviously, it would extend middle-class tax cuts for 98 percent of Americans. It would extend unemployment insurance for 13 months. It would extend the child tax credit, earned-income tax credit, college tax credit expansions included in the Recovery Act.

So I think what we are doing is bringing forth a far better proposal than the agreement struck between the Republicans and the President.

Let me summarize. It ends tax breaks for the rich, uses half that money for deficit reduction and half that money to create millions of jobs rebuilding our crumbling infrastructure. It would replace the payroll tax holiday, which many people have concerns about; diverting money away from Social Security with a 1-year extension of the Making Work Pay credit—much more targeted to low- and moderate-income people, not to Members of Congress and the richest people in this country and not threatening Social Security.

This amendment would strike the estate tax proposal in the underlying bill, and insert the 2009 estate tax rates for 2 years. That is a much fairer proposal than giving even more tax breaks for the very wealthiest people in this country.

Lastly, this amendment would provide a \$250 COLA for over 57 million American senior citizens and disabled veterans and people with disabilities. It also includes an extension of the middle-class tax cuts for 98 percent of Americans, an extension of unemployment insurance for 13 months, an extension of the child tax credit, the earned income tax credit, and the college tax credit expansion.

This is the alternative many Americans wish to see. It creates jobs, cuts the deficit, and it is much fairer than the underlying bill we will vote on.

MOTION TO SUSPEND

With that, I move to suspend rule XXII for the purposes of proposing and considering amendment No. 4809 to the House message to accompany H.R. 4853, and I ask for the yeas and nays.

The PRESIDING OFFICER. The motion is pending.

Is there a sufficient second?

There is a sufficient second.

The yeas and nays were ordered.

Mr. SANDERS. Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Montana is recognized.

Mr. BAUCUS. Mr. President, I yield myself 4 minutes under the leader's time.

The Senate is about to pass a bill that should significantly bolster our economic recovery. The bill we are about to pass will cut rates for families. It will reauthorize unemployment insurance. It will extend the child tax credit and the college tuition tax deduction. It will extend the research and development tax credit and accelerate depreciation for businesses. It will cut payroll taxes for workers.

These are important provisions. But the bipartisan leadership did not include several other important items which I think deserve special attention.

I worked hard to include these provisions in the bill we just passed. But some on the other side of the aisle worked to prevent their inclusion. These are commonsense provisions and, frankly, I cannot imagine how any Senator could oppose them.

One provision I want to highlight this morning is the provision to repeal the 1099 reporting requirements. Small businesses across America were disappointed that this provision was not included in the bill. I am talking about the repeal of the recently expanded form 1099 information reporting requirements. Surprisingly, some on the other side of the aisle blocked inclusion of a provision to repeal these requirements.

I included a repeal of these requirements in the tax alternative the Senate voted on earlier this month. Senator SCHUMER included repeal of this provision in his alternative, as well.

Several measures to repeal the new rules have received bipartisan support. Frankly, repeal of this reporting requirement ought to be a no-brainer.

The new rules take effect at the beginning of 2012. That means many

small businesses will soon begin spending money to gear up for them. Small businesses in Montana and across this Nation should not need to spend their time and money to fill out more government paperwork. Instead, we should let them focus on staying in business, growing their business, and creating jobs.

Many small business owners have contacted me about this provision. Many are puzzled that some Republicans now appear to oppose repeal in private, after having advocated repeal in public. I can understand why small businesses are puzzled and, frankly, I don't see how any Senator can oppose repeal. I intend to keep working on behalf of America's small businesses to see that this unrealistic reporting requirement is repealed.

UNANIMOUS CONSENT REQUEST—H.R. 4849

Mr. President, I ask unanimous consent that the Finance Committee be discharged of H.R. 4849; that the Senate proceed to its immediate consideration; that the Senate agree to the Baucus amendment to repeal the form 1099 reporting requirements, which is at the desk; that the bill, as amended, be read the third time and passed; that the motions to reconsider be laid upon the table, and that this all occur without intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Mr. BARRASSO. Mr. President, reserving the right to object, as the Chairman knows, Senator JOHANNIS of Nebraska has proposed a Republican alternative on this issue. Would the Senator amend his request to substitute the Johann language?

Mr. BAUCUS. Mr. President, I thank my good friend from Wyoming. I cannot agree to amend my request in that way because of the excessive cuts in appropriated spending in the Johann amendment. It is way beyond repeal of the 1099 requirements. It is a totally different animal. Therefore, I cannot agree.

Mr. BARRASSO. Mr. President, I object.

The PRESIDING OFFICER. Objection is heard.

Mr. BARRASSO. I thank the Chair.

The PRESIDING OFFICER. The Senator from Louisiana is recognized.

Ms. LANDRIEU. Mr. President, I see Senator DEMINT here. I know he has time allocated to him. I also have 8½ minutes left. I want to make sure I will be able to retain my 8½ minutes.

The PRESIDING OFFICER. The Senator from Louisiana has 7 minutes remaining.

Ms. LANDRIEU. I wish to retain that 7 minutes after Senator DEMINT speaks.

The PRESIDING OFFICER. The Senator from South Carolina is recognized.

Mr. DEMINT. Mr. President, I have a motion at the desk.

The PRESIDING OFFICER. The motion is pending.

Mr. DEMINT. Mr. President, in a moment, I will move to suspend the rules

for the purpose of offering my motion to permanently extend the current individual income tax rates, finally repeal the death tax once and for all, and permanently patch the alternative minimum tax.

I know a lot of work has gone into this tax compromise. I appreciate the fact that both sides have worked so hard to strike a deal. While I appreciate the efforts that have been made, I am concerned that the bill currently under consideration does not permanently extend tax rates and, thus, will have a marginal, if any, benefit to our economy.

Temporary rates make for a temporary, uncertain economy. My substitute amendment ensures a long-term stable economic environment for Americans to create jobs, buy a home, invest their assets, save for retirement, and preserve their family farm or business.

We need to stop and consider what we are doing to our country and to our economy. We are the premier free market economy in the world. Yet almost all of our Federal tax rates are temporary. I have been in business most of my life, and I understand a lot about how free markets work, how businesses plan—usually in a 5- or 10-year window, looking at their bottom line. How many people can they afford? Can they build a new plant? Now they are looking at whether or not to do it in the United States or all over the world.

But now in our country, we have a temporary, uncertain Tax Code that makes it very difficult for businesses to plan. And it is not just with the Tax Code. For the last several years, we have waited until December to tell doctors what we are going to pay them to see Medicare patients the next year. How do they plan their staff and their offices? We know some have already laid people off, not knowing what they are going to get paid next year.

Free markets, free enterprise works within a framework of a rule of law, where people know what their taxes will be, what the laws will be, what the regulatory environment will be. But in America today, if we take this compromise, almost all of the tax rates are either 1 year or 2 years, and then people can expect them to go up or change.

We cannot operate the world's largest economy in this type of environment. Washington does not have a tax revenue problem, it has a spending problem. We must let all working Americans keep their hard-earned money, not just for a year or two, but allow people actually to look out and see, can they make those car payments for 4 or 5 years? Can they make those house payments for 15, 20, or 30 years? They need to know what their tax rates are going to be.

We must repeal the immoral death tax once and for all. It is zero this year, but the proposed compromise will have it at 35 percent for any estate over \$5 million next year. That may sound like a much better deal than we

would have had. But even with that, the estimates are that this could cost 850,000 jobs to let this tax re-emerge.

We must commit ourselves to recovering from our years of overspending, overtaxing, and overreaching. The American people deserve better. They told us so in the November elections.

MOTION TO SUSPEND

According to rule V of the Standing Rules of the Senate, I move to suspend rule XXII for the purpose of proposing and considering amendment No. 4804 to permanently extend the 2001 and 2003 individual income tax rates, permanently repeal the estate tax, and permanently patch the alternative minimum tax. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The yeas and nays were ordered.

Mr. DEMINT. Mr. President, I reserve the remainder of my time and yield the floor.

The PRESIDING OFFICER. The Senator from Louisiana is recognized.

Ms. LANDRIEU. Mr. President, how much time do I have remaining?

The PRESIDING OFFICER. Seven minutes.

Ms. LANDRIEU. I will take two of them now and then reserve the remainder of my time. We only have, under the agreement arrived at between Leader REID and Leader MCCONNELL, 15 minutes to correct this mistake. At 12 o'clock, we are going to have to vote on several issues. This is not one of them because this is not an amendment; this is a mistake. I only have 15 minutes to correct it. I will try to explain again how important it is.

There are \$890 billion worth of amendments and projects in the bill we are about to vote on. Within that, there is a package of \$800 million in GO Zones, which was put together by me and my colleagues from the Gulf Coast. We fashioned it and created it. We are proud of it. It was supposed to be part of this much larger package. Lo and behold, all of it found its way in—except for \$42 billion for low-income housing. That was the only thing left out of the GO Zones. Senator VITTER, myself, Senator SHELBY, Senator SESSIONS, Senator WICKER, and Senator COCHRAN have cosponsored a one-line provision. This isn't an amendment to the bill; it is a provision to fix a mistake that has been acknowledged by the Finance chair, and actually by the Republican negotiators. They meant to include it, but they didn't because in order to include it, the low-income housing tax credits to build these units have to go to 2012. Everything else in the bill is 2011. But they knew if they didn't extend it to 2012 that we can't build these projects, and these projects and their financing will be in jeopardy.

There are 77 projects across the gold coast for seniors, for the disabled, and for the working poor. These projects are transforming the city of New Orleans, the gulf coast, Waveland, and Biloxi, not just for the people living there

but for the neighborhoods surrounding them.

Finally, Mr. President, Tim Geithner supports this as does Secretary Donovan support it.

Mr. President, I will reserve my time in hopes that before my time is up we can get this fixed.

The PRESIDING OFFICER. Who yields time?

The Senator from Louisiana.

Ms. LANDRIEU. Mr. President, how much time do I have remaining?

The PRESIDING OFFICER. The Senator has 3 minutes remaining.

Ms. LANDRIEU. I thank the Chair.

Mr. President, I see the Senator from Montana, the Finance Committee chair on the Senate floor, along with Mr. KYL, the Senator from Arizona, who has been one of the chief negotiators on the package, and the Senator from Louisiana, Mr. VITTER. Before we get to the time allotted for voting, I would like to say again how important it is to try to get this provision and the underlying bill corrected. It is a technical correction that we are asking for to allow a placed-in-service date to be extended from January 1, 2012, to January 1, 2013—a 1-year extension to finish the low-income housing projects that are underway not only in New Orleans but along the gulf coast.

Mr. President, I ask unanimous consent to have printed in the RECORD a Times-Picayune editorial dated today in support of this and a New York Times editorial of March 2, as well as a letter of support from Secretary Donovan and Secretary Geithner testifying to the importance of these projects.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

[From the Times-Picayune, Dec. 15, 2010]

EXTEND GO ZONE TO 2012

New Orleans and other parts of South Louisiana will likely lose important recovery projects, including thousands of prospective housing units, if Congress fails to extend the Gulf Opportunity Zone tax credits for two more years.

The credits, which were created after Hurricane Katrina to foster investment in our region, require housing financed by Go Zone bonds to be "placed in service" by Dec. 31. But the collapse of credit markets in 2008 and delays in public and private financing meant that many important projects could not get under way early enough to meet that deadline.

The tax compromise negotiated this month by the Obama administration and congressional Republicans would extend portions of the Go Zone credits, but only for one year. That's not enough to make many projects viable.

Metro area officials and housing advocates say about 2,800 housing units could be at risk in metro New Orleans alone if only a one-year extension is granted. That includes plans to redevelop some of the former Big Four housing projects, which have been demolished and are set to be replaced by mixed-income, lower-density housing. That would not only leave many low-income New Orleanians without housing options, it also would cost construction jobs.

Louisiana Sens. MARY LANDRIEU and DAVID VITTER are trying to change the extension in

the tax compromise from one year to two. The White House and congressional leaders from both parties should support their efforts.

President Obama and congressional leaders have pledged to support the rebuilding of our region, and our region needs the two-year extension of Go Zone credits to make sure important recovery projects get done. The White House and Congress need to make sure the extension to 2012 is approved.

[From the New York Times, Mar. 2, 2010]

AN ESSENTIAL FIX

The recession dealt a devastating blow to the post-Katrina rebuilding effort in the Gulf states, where scores of affordable housing projects have been placed in jeopardy. Congress can revive the rebuilding effort by extending the deadline for a tax credit program that is supposed to encourage developers and investors to take on these desperately needed projects.

Nearly all affordable rental housing in this country is built with federal tax credits. After Hurricanes Katrina and Rita, Congress allotted Louisiana, Mississippi and Alabama more than \$300 million in low-income housing tax credits, slightly more than two-thirds of which has been used. At first, these credits, and projects, were hotly sought after. Demand dropped sharply as corporate profits fell and businesses had smaller and smaller tax liabilities.

As the economy has improved, interest in the credits seems to be picking up in many places—but not in the Gulf. That's partly because of a provision in the Gulf Opportunity Zone law that requires projects in the region to be ready for occupancy by the end of this year. That leaves just 10 months—instead of the 18 months that investors like to see—for the deals to be sealed and the housing built. Projects that miss the ready-for-occupancy date, because of all-too-common weather delays or construction problems, would lose the tax credit.

Senator MARY LANDRIEU, a Democrat of Louisiana, has introduced an amendment that would extend the occupancy date by two years. Unless Congress moves quickly to pass it, the Gulf states could potentially lose financing for more than 70 housing projects and 6,000 units of affordable housing. The loss would be especially devastating for New Orleans, which is desperately short of housing for the low-income workers who are essential to the city's service economy.

The more Congress dithers, the more likely it becomes that tax credit investors will look outside the Gulf states for places to put their money. This is an easy fix—and a critical one.

MARCH 2, 2010.

Hon. MARY L. LANDRIEU,
U.S. Senate,
Washington, DC.

DEAR SENATOR LANDRIEU: Thank you for your letter of February 25, 2010, regarding the extension of the Gulf Coast Opportunity Zone (GO Zone) Low Income Housing Tax Credit (LIHTC) placed-in-service date. Please be assured that the Administration understands the critical need for the extension of the GO Zone tax credits, and also the negative impact that failing to extend the credits would have on New Orleans and other communities impacted by Hurricanes Katrina and Rita as they continue recovery efforts. You should also be assured that the Administration supports an extension of 2 years to December 31, 2012, of the GO Zone placed-in-service date and is committed to working with Congress to see that the extension is enacted as soon as possible.

As you mentioned in your letter, the economic activity spurred by the GO Zone cred-

its has played an important stimulative role in the rebuilding of the Gulf Coast. These tax credits have fostered development in devastated areas and have enabled the return of people who love their communities and who are the drivers of local economies throughout the Gulf Coast. GO Zone projects have created jobs and stimulated the economic recovery in these areas. In New Orleans, specifically, the tax credits have played a central role in leveraging the financing needed to complete the rebuilding of the Big Four public housing developments: St. Bernard, C.J. Peete, Lafitte, and B.W. Cooper. The revitalized developments have not only spurred activity surrounding construction and will restore essential affordable housing, but have also encouraged the establishment of new businesses and improved civic life around these developments.

Since the beginning of the Administration, President Obama, Vice President Biden, Dr. Jill Biden, 13 other members of the Cabinet, and numerous agency heads, assistant secretaries, and other senior level administration officials have visited New Orleans and the wider Katrina- and Rita-impacted area to see firsthand the scale of the recovery challenges that remain. Our respective agencies have made significant investments of staff and funding to support the recovery efforts. Many of these programs continue to provide meaningful resources to disaster survivors and the communities being rebuilt. Through these visits, we have come to recognize the dire impact that failing to extend this tax credit would have on Gulf Coast communities and individual families, many of whom were the hardest hit by Hurricanes Katrina and Rita and the recent recession. Not extending the GO Zone placed-in-service date would result in a major setback for the recovery, and would impact public housing residents, business, and communities. It would be unconscionable to let the work that has created so much progress, and so much hope, go unfulfilled.

We will continue to urge members of Congress to extend the GO Zone placed-in-service date and stand firmly behind such an extension. We are confident that with your help we will see the extension signed into law, and with it, continued economic activity and community revitalization in the Katrina affected Gulf Coast.

Sincerely,

TIMOTHY F. GEITHNER,
Secretary of the Treasury.

SHAUN DONOVAN,
Secretary of Housing
and Urban Development.

Ms. LANDRIEU. Mr. President, I would like to ask at this time if Senator BAUCUS and then Senator KYL and then Senator VITTER might comment—I see them on the Senate floor—about the importance of getting this fixed and the likelihood of us doing it today and what might happen as we move forward.

Senator BAUCUS.

Mr. BAUCUS. I think our colleague has the floor to speak.

The PRESIDING OFFICER. The Senator from Louisiana.

Mr. VITTER. I thank the Chair, and I certainly join my colleague from Louisiana in stressing the importance of this second year of a GO Zone extension and look forward to continuing to work with all of these folks in getting that done absolutely as soon as possible in 2011.

I emphasize one major point, which is that this is not a new benefit to fund new projects which were never envisioned when the GO Zone was initially created. This is simply an extension to fund those crucial projects which were at the center of this provision from the very beginning and that have taken longer than was initially forecast because of labor and other shortages after Hurricane Katrina. So this is simply a time extension to get the very same crucial projects done, not to add on to that list.

These projects are extremely important, including the wholesale renovation and reconstruction of four major housing projects in New Orleans post-Katrina that are being done using a dramatically different and better model—mixed income, lower density—not the old-style housing projects from the 1940s and 1950s which were, in my opinion, a horrible social experiment.

So I certainly join this effort, and I have been working with all of these folks to try to get this second year extension in this tax bill. Unfortunately, we weren't able to do that because of a general decision that was apparently made that none of the extenders would go beyond the end of 2011. But working with these folks, and particularly Senator KYL, we came to an agreement that we would absolutely work to include this in the first possible technical corrections or other measure that would be keyed up in early 2011.

I thank everyone, particularly my Republican colleague, JOHN KYL, for that willingness and that commitment, and I look forward to getting that done at the earliest possible moment.

Ms. LANDRIEU. Mr. President, I would like that time charged to the other side.

Senator BAUCUS.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, both the Senators from Louisiana have stated the case very well and, frankly, this is not a typical extender. This is just a very important proposal where the placed-in-service date has to be changed because projects beyond the year could not be put in place the second year. So it is not a traditional extender where we extend for 1 or 2 years some other provision. This is more in the nature of what was started in the first year gets accomplished in the second year, and that is why this 1-year add-on is so important.

I will work with the Senators and the Finance Committee, when we bring up legislation next year, to do our very best to make sure this provision is included so we can help these people who are desperately in need of housing in Louisiana.

Ms. LANDRIEU. Does the Senator have any idea about the time? I would like to see if Senator KYL can say a word on this because his views are very important.

Mr. BAUCUS. I will add that my view would be at the earliest possible oppor-

tunity. I don't know when that is exactly, but it is something that should be placed high up, near the very top.

Ms. LANDRIEU. Sometime in January or February?

Mr. BAUCUS. Well, I hope. The Senator knows how this place operates, but it is certainly very, very, very early.

Ms. LANDRIEU. Senator KYL?

The PRESIDING OFFICER. The Senator from Arizona.

Mr. KYL. I thank my colleagues for bringing this issue to the attention of the Senate. Senator VITTER brought this matter to my attention as the bill was being wrapped up, as a matter of fact, and I told him at that time that while we could not provide an extension longer than the one in the tax bill, I would work with him early in 2011 to help these projects obtain the necessary extension. I say the very same thing to the senior Senator from Louisiana today.

I also share the confidence of the chairman of the Finance Committee that we will find an appropriate tax bill early in 2011 to include this change, which I agree we all view as a technical change, that will allow this special financing to be used as Congress intended it.

Ms. LANDRIEU. Mr. President, I have a question for Senator KYL.

The PRESIDING OFFICER. The Senator from Louisiana.

Ms. LANDRIEU. Is it his understanding now, having had several conversations with Senator VITTER and myself, that this technical correction is perceived only to be limited to the 77 low-income housing, mixed-income projects through the gulf coast? Is that his understanding?

Mr. KYL. Mr. President, I would say to the Senator from Louisiana that I don't know technically whether it is 77 or 42 or whatever, but we have all discussed the fact that it is limited to those projects that are started but couldn't be completed within the 1-year extension and, therefore, would require the second extension, and it is limited to this area, yes.

Ms. LANDRIEU. And is it the Senator's intention to push for a tax bill? He was so successful in pushing this tax bill forward. Is it his intention to do that in early January, mid-January, early February?

Mr. KYL. I would say to my colleague that I asked the chairman of the Finance Committee: How quickly do you think we could do this? He gave me the same answer he just gave you: Yes, as soon as we can, but it is hard to make a commitment about a tax bill coming to the floor.

As I also told the senior Senator from Louisiana, there are some other reasons we have to act quite quickly next year in dealing with some technical fixes to other aspects of the tax bill. So there are other reasons to act quickly as well as this particular situation.

Ms. LANDRIEU. Well, I would just say—with about 30 seconds left—that I

am encouraged, Mr. President, from what I have heard from the Senate Finance Committee chair and the chief negotiator on tax issues on the Republican side that they recognize this is a technical correction. They recognize it is limited to low-income housing. They recognize the importance of these projects, and they have committed to working on fixing this as early as possible in the next Congress. I think that gives it a glimmer of hope.

We would not get unanimous consent today because there remain objections on the other side of the aisle, but I think we can move forward with confidence knowing Senator KYL is good on his word and Senator BAUCUS is good on his word and they will try to fix this at the earliest possible date.

I thank the Senator from Arizona and the Senator from Montana.

The PRESIDING OFFICER. The Senator's time has expired.

The Senator from Oklahoma.

MOTION TO SUSPEND

Mr. COBURN. Mr. President, I move to suspend rule XXII, including any germaneness requirements, for the purposes of proposing and considering amendment No. 4765, and I ask for the yeas and nays.

The PRESIDING OFFICER. The Senator's motion is pending. Is there a sufficient second? There appears to be a sufficient second.

The yeas and nays are ordered.

The Senator from Montana.

Mr. BAUCUS. Mr. President, I ask unanimous consent that all subsequent votes after the first vote be 10 minutes in duration; further, that prior to the vote on the motion to concur there be 2 minutes for debate equally divided and controlled between the two leaders or their designees.

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

Mr. INOUE. Mr. President, this amendment is based on the absurd premise that the unemployment insurance benefits piece alone must be paid for, lest we contribute to the deficit. Never mind that this entire package contributes \$858 billion to the deficit, of which only \$51 billion is accounted for by the UI extension provision. It is clear that this amendment is not about deficit reduction; rather, it is about attacking programs that make a real difference to the everyday lives of our constituents. Meanwhile, this amendment leaves the tax benefits to the wealthiest Americans, those who need the least assistance, completely intact.

Let me be clear. There are a few ideas proposed in this amendment that make some sense. However, as part of the Appropriations Committee's annual and ongoing oversight responsibilities, the committee has already rescinded unobligated balances from those programs or reduced their funding for fiscal year 2011 as part of the fiscal year 2011 omnibus, which the Senate will consider this week. Every recommendation in the omnibus was made in collaboration with Republican

members of the Appropriations Committee, based on a detailed analysis. These decisions were not made rashly, nor because they might sound good in a press release.

Too often when the Senate debates cuts in unobligated balances, the proponents want to ignore the consequences of their recommendations and focus on broad generalizations. But in reality these cuts can cause serious problems. Accordingly, let me highlight the impact of a few of the programmatic cuts proposed by the Senator from Oklahoma.

For example, this amendment would require each Department to cut its workforce by 10 percent over 10 years, without considering the impact of the cuts. It seems as though Federal workers have become the newest punching bag for a few of our colleagues. FDA staff, necessary to ensure that the food we eat and the drugs we take are safe and effective, would be cut by nearly 1,000. The staff of the Food Safety and Inspection Service would be cut by an additional 1,000. These cuts are irresponsible and would put the American public at unnecessary risk at a time of breakthrough medical research when important new drugs are being produced and must be monitored. When more of our food supply is coming from around the world, preventing contamination is more important than ever.

More than 95 percent of the 280,000 employees of the Department of Veterans Affairs either work for the Veterans Health Administration or the Veterans Benefits Administration. To reduce the VA's overall employees by 28,000 over 10 years would mean that doctors, dentists, hospital administrators, and benefits claims processors would have to be reduced. As more and more of our veterans are returning home from Iraq and Afghanistan, this is not the time to be cutting their service providers.

This amendment would require a reduction of 600 to 800 Government Accountability Office staff, as well as a reduction in travel that is necessary for the GAO to conduct audits and evaluations. Travel is critical to GAO's ability to meet the requirements of Congress.

Rescinding funds from the FBI, DEA, ATF, and U.S. Marshals will not prevent waste, fraud, and abuse. Instead, cutting funding for these agencies means cutting agents who are serving on the front lines keeping our Nation safe from terrorist threats and cyber attacks, reducing the flow of drugs, and combating gun-related violence along the southwest border, strengthening immigration enforcement, and keeping children safe from sexual predators. That is the real impact of this proposal.

The 15-percent budget cut to the Executive Office of the President might sound reasonable, but it would cut key staff of the Council of Economic Advisers, the National Security Council, and the Homeland Security Council. This

would severely hamper the President's ability to coordinate critical economic security and national security programs across the entire Federal Government. It would be particularly devastating considering that the rest of the Federal Government would also be shedding a significant number of staff under the Coburn amendment, leaving agencies currently managing the economic crisis and our national and homeland security programs not only short-staffed but also in chaos due to minimized leadership.

The Coburn amendment also would eliminate the State grant for the Safe and Drug-Free Schools Program. The Congressional Budget Office has previously recommended this action. However, this suggestion comes a year too late. The Committee on Appropriations removed \$295 million in funding for the State formula grant funding from the 2010 appropriations bill. There is no funding for the State grants program in the 2011 bill. The Appropriations Committee has already made this cut.

The Coburn amendment would also rescind \$4 billion in fiscal year 2011 for U.S. development and humanitarian programs in the world's poorest countries, from Haiti to Afghanistan. This would cut funding for programs for refugees and victims of natural disasters from Darfur to Pakistan; it would affect global health programs including HIV/AIDS prevention and treatment that mean life or death for millions of people; and it would weaken programs to support food security and nutrition, clean water, sanitation, and basic education, and to combat human trafficking, in countries where 95 percent of new births are occurring and over 2 billion people barely survive on less than \$2 per day. The short-term effects of such a reduction in funding would be severe, the long-term effects would be devastating, and ultimately it would exacerbate global problems that directly affect U.S. security.

The amendment proposes to rescind funds focused on returning contaminated sites to productive use. The Brownfields Program has a track record of successfully restoring damaged properties—often in physically and economically distressed neighborhoods—to sources of economic growth, creating jobs for lower income people in the process. Many of our cities are among those communities hardest hit by the economic recession. Now is not the time to stall the cleanup of brownfields.

This amendment authorizes the Secretary of the Army in consultation with other Federal agencies to determine the definition of "low priority" Army Corps projects. This appears to be code for those projects not requested in the President's budget. Since when has the administration been the only source of wisdom for determining funding decisions? If there is surplus funding available, we should ask the Corps to identify those funds and propose them for rescission. However, it would

become quickly apparent that this strategy is penny wise and pound foolish. These are all ongoing projects, previously funded by this or prior Congresses. It would not make economic sense to stop these projects. Demobilization costs and costs to make these construction sites safe for the public could end up costing more than continuing the projects.

These are just a few examples of the damage that would be done if this reckless amendment was actually agreed to. But I would conclude by saying that every Member of this Chamber who supports the tax cut deal should vote against the amendment being offered by the Senator from Oklahoma for the simple reason that it seeks to change the tax package, which reflects an agreement between the Republican leader and the President of the United States. The Republican leadership signed off on this deal because many of the provisions they wanted were included in exchange for a 13 month extension of unemployment insurance benefits with no offset. I would certainly hope that they will stand by their agreement.

Mr. President, this amendment would do serious damage to many necessary government programs. Unobligated does not mean excess or unnecessary. I urge all my colleagues to reject the Coburn amendment.

Mrs. HUTCHISON. Mr. President, I am voting for the Coburn motion to suspend the rules to allow the Senate to consider his amendment to offset extension of unemployment benefits because we must be able to discuss ways to start bringing down the deficit. Senator COBURN's amendment provides a fiscally responsible way to extend unemployment insurance for out-of-work Americans and to pay for other costs contained in the tax bill.

With the underlying agreement in the tax bill to extend current tax rates for 2 years, individuals and businesses will have more certainty on tax policy. This is needed to spur economic growth and job creation. Senator COBURN's amendment takes the next important step to begin reducing spending to deal with the deficit. The Senate deserves an opportunity to debate and vote on the Coburn amendment so that we can begin this process.

I spoke with Senator COBURN about an item in his amendment that would rescind NASA funding for Constellation systems. I strongly oppose this provision, which would significantly disrupt the authorization law we passed in September. NASA is expressly continuing some elements of the Constellation program such as the crew exploration vehicle in order to shorten the time for building the new launch vehicle that will propel human space exploration beyond Earth orbit. Terminating those contracts before they can be transitioned to support the new direction Congress has mandated would force NASA to start over, delaying development of the new launch vehicle, greatly increasing its costs to

the American tax payer. It could also jeopardize the full use of the space station for scientific research. Senator COBURN has agreed to revisit this provision in the future, in an effort to assure scientific integrity.

All time has expired. The question now is on agreeing to the Coburn motion to suspend with respect to amendment No. 4765. The yeas and nays have been ordered.

The clerk will call the roll.

The bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from Alaska (Mr. BEGICH) is necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 47, nays 52, as follows:

[Rollcall Vote No. 273 Leg.]

YEAS—47

Alexander	DeMint	Lugar
Barrasso	Ensign	McCain
Bayh	Enzi	McCaskill
Bennett	Graham	McConnell
Bond	Grassley	Murkowski
Brown (MA)	Gregg	Risch
Brownback	Hagan	Roberts
Bunning	Hatch	Sessions
Burr	Hutchison	Shelby
Chambliss	Inhofe	Snowe
Coburn	Isakson	Tester
Cochran	Johanns	Thune
Collins	Kirk	Vitter
Corker	Kyl	Voynovich
Cornyn	LeMieux	Wicker
Crapo	Lincoln	

NAYS—52

Akaka	Gillibrand	Nelson (FL)
Baucus	Harkin	Pryor
Bennet	Inouye	Reed
Bingaman	Johnson	Reid
Boxer	Kerry	Rockefeller
Brown (OH)	Klobuchar	Sanders
Cantwell	Kohl	Schumer
Cardin	Landrieu	Shaheen
Carper	Lautenberg	Specter
Casey	Leahy	Stabenow
Conrad	Levin	Udall (CO)
Coons	Lieberman	Udall (NM)
Dodd	Manchin	Warner
Dorgan	Menendez	Webb
Durbin	Merkley	Whitehouse
Feingold	Mikulski	Wyden
Feinstein	Murray	
Franken	Nelson (NE)	

NOT VOTING—1

Begich

The PRESIDING OFFICER. On this vote, the yeas are 47, the nays are 52. Two-thirds of the Senators voting, a quorum being present, not having voted in the affirmative, the motion is rejected.

Under the previous order, the question is on agreeing to the DeMint motion to suspend with respect to amendment No. 4804. The yeas and nays have been ordered.

The clerk will call the roll.

The legislative clerk called the roll.

The yeas and nays resulted—yeas 37, nays 63, as follows:

[Rollcall Vote No. 274 Leg.]

YEAS—37

Alexander	Chambliss	Ensign
Barrasso	Coburn	Enzi
Bennett	Cochran	Graham
Bond	Corker	Grassley
Brownback	Cornyn	Gregg
Bunning	Crapo	Hatch
Burr	DeMint	Hutchison

Inhofe	McCain	Shelby
Isakson	McConnell	Thune
Johanns	Nelson (NE)	Vitter
Kyl	Risch	Wicker
LeMieux	Roberts	
Lugar	Sessions	

NAYS—63

Akaka	Franken	Murkowski
Baucus	Gillibrand	Murray
Bayh	Hagan	Nelson (FL)
Begich	Harkin	Pryor
Bennet	Inouye	Reed
Bingaman	Johnson	Reid
Boxer	Kerry	Rockefeller
Brown (MA)	Kirk	Sanders
Brown (OH)	Klobuchar	Schumer
Cantwell	Kohl	Shaheen
Cardin	Landrieu	Snowe
Carper	Lautenberg	Specter
Casey	Leahy	Stabenow
Collins	Levin	Tester
Conrad	Lieberman	Udall (CO)
Coons	Lincoln	Udall (NM)
Dodd	Manchin	Voynovich
Dorgan	McCaskill	Warner
Durbin	Menendez	Webb
Feingold	Merkley	Whitehouse
Feinstein	Mikulski	Wyden

The PRESIDING OFFICER (Mrs. HAGAN). On this vote, the yeas are 37, the nays are 63. Two-thirds of the Senators voting, a quorum being present, not having voted in the affirmative, the motion is rejected.

Under the previous order, the question is on agreeing to the Sanders motion to suspend with respect to amendment No. 4809. The yeas and nays have been ordered.

The clerk will call the roll.

The assistant legislative clerk called the roll.

The yeas and nays resulted—yeas 43, nays 57, as follows:

[Rollcall Vote No. 275 Leg.]

YEAS—43

Akaka	Franken	Reed
Begich	Gillibrand	Reid
Bingaman	Harkin	Rockefeller
Boxer	Inouye	Sanders
Brown (OH)	Johnson	Schumer
Cantwell	Kerry	Shaheen
Cardin	Klobuchar	Specter
Carper	Landrieu	Stabenow
Conrad	Lautenberg	Tester
Coons	Leahy	Udall (NM)
Dodd	Levin	Warner
Dorgan	Menendez	Whitehouse
Durbin	Merkley	Wyden
Feingold	Mikulski	
Feinstein	Murray	

NAYS—57

Alexander	DeMint	Manchin
Barrasso	Ensign	McCain
Baucus	Enzi	McCaskill
Bayh	Graham	McConnell
Bennet	Grassley	Murkowski
Bennett	Gregg	Nelson (NE)
Bond	Hagan	Nelson (FL)
Brown (MA)	Hatch	Pryor
Brownback	Hutchison	Risch
Bunning	Inhofe	Roberts
Burr	Isakson	Sessions
Casey	Johanns	Shelby
Chambliss	Kirk	Snowe
Coburn	Kohl	Thune
Cochran	Kyl	Udall (CO)
Collins	LeMieux	Vitter
Corker	Lieberman	Voynovich
Cornyn	Lincoln	Webb
Crapo	Lugar	Wicker

The PRESIDING OFFICER. On this vote, the yeas are 43, the nays are 57. Two-thirds of the Senators voting, a quorum being present, not having voted in the affirmative, the motion is rejected.

Under the previous order, amendment No. 4754 is withdrawn.

VOTE EXPLANATION

Mr. MERKLEY. Madam President, I rise today to provide a brief explanation of my absence during the vote on the motion to proceed to the Reid-McConnell Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 on December 13.

I was not in the Senate Chamber for the vote because I was traveling back from Oregon, where I had a previous commitment earlier in the day to participate in a major summit of the leading businesses and political leadership of Oregon looking at ways to revive the Oregon economy.

As I stated publicly prior to the vote, had I been present I would have voted against moving forward on the tax cut proposal under the circumstances. The package that was brought to the floor will add nearly \$1 trillion to the national debt and includes major components—particularly bonus tax cuts for millionaires and billionaires—that the Congressional Budget Office has found to be one of the least effective means of creating jobs. I could not support moving to this flawed package without an opportunity to offer amendments to fix it.

I continue to strongly support tax cuts for working families and the reauthorization of unemployment benefits, and other provisions in this bill that would be useful to create jobs and help families and small businesses. But I cannot support a bill that forces those same working families and small businesses to shoulder responsibility for billions more in debt while continuing too many of the policies that drove our Nation into record deficits and caused financial distress for millions of working families.

Mr. HATCH. Madam President, I have always pledged to the people of Utah that I would fight any tax increase that gives Washington more of their hard-earned money to spend. Allowing middle-class families, small businesses, and investors to keep more of what they earn, while denying this government hundreds of billions in new tax revenue to spend, is the right thing to do.

Opposing this bill is tantamount to supporting massive tax increases that threatens our economic future. If this tax relief expires, Utah would lose an average of 6,200 jobs each year and household disposable income would drop by \$2,200. Over 150,000 Utah families would be hit with the alternative minimum tax. Small businesses would see their marginal tax rates go up by as much as 24 percent and our GDP would take almost a 2 percent hit.

I say to my colleagues in the House who want to change this proposal to impose more taxes on American families, you act not only at your own peril, but that of the American people. You had 4 years to stop these tax hikes, but refused. If you change this package for the worse now, with only 2 weeks left in this Congress, I will do everything in my power to ensure your changes never pass the U.S. Senate.

Some argue, why not wait until after January when Republicans control the House to get a better deal. I appreciate that position, but that is a gamble I am not willing to take. Democrats will retain control of the White House and the Senate they will simply drag their feet while blaming conservatives. The collateral damage of inaction will be hard-working families who will see lower paychecks starting on January 1. Experts point to the damage to the economy, but I am as concerned about the damage to the budgets of Utah families. In this case, tax relief denied to all those families, if delayed indefinitely, could be tax relief denied.

I also want to mention the death tax—an insidious tax that disproportionately hits small businesses and family farms. This year it was fully phased out. From my viewpoint, that is the right policy. But, if we don't act, on January 1 it goes back up to what it was in 2000—a \$1 million threshold and a top rate of 55 percent. The proposal before us today includes the bipartisan Lincoln-Kyl compromise.

That bipartisan proposal puts in place a \$5 million threshold—\$10 million per couple—and a top rate of 35 percent. When Republicans were in control in 2006, we couldn't even get this proposal through Congress. So this is a pretty good deal and to my friend from Arizona, Senator KYL, I applaud his efforts. If Congress fails to act, on January 1, 10 times the number of estates will be hit, including 13 times as many farm-heavy estates.

If I had my way, all the income tax rates would be made permanent—that is the kind of certainty our economy and job creators need. Furthermore, I would never extend some of the so-called temporary tax provisions that look like tax relief, but in reality are little different than welfare through the Tax Code. Far too much new spending is mislabeled as tax relief. Thankfully, some of those provisions were dropped, like the so-called build America bonds tax credit. We also should pay for this extension of unemployment insurance so it doesn't add to the debt.

Lastly, to those who believe that instead of this proposal, we should be undertaking wholesale tax reform: you are absolutely right. We need to reform our Tax Code to broaden the base while lowering rates to make our economy more competitive. But we don't have time to reform the code before January 1. As the next lead Republican on the Senate Finance Committee, I will lead the fight to simplify the Tax Code, and cut back on out-of-control Washington spending. Once we stop these tax hikes, we can then begin the long-overdue national discussion about how best to overhaul our overly burdensome and inefficient tax system.

The bottom line is that this package is not perfect. But it does at least one very important thing it allows the American people to keep more of their hard-earned money and not hand it over to the Federal Government.

Mr. BAUCUS. Madam President, the debate over the bill we have before us can be boiled down to one simple thing: jobs. Extending middle-class tax cuts will help create jobs. Not extending middle-class tax cuts would cost jobs. Jobs must be our No. 1 priority. And so we must pass this bill.

We know cutting taxes for middle-class families is one of the most effective ways to grow our economy. When working folks keep more of their hard-earned money, they pump it back into our economy and support jobs.

This bill also includes a number of other important provisions designed to create jobs, and I would like to take a moment to focus on one of those provisions—the 1603 grant program that makes resources available for renewable power development.

The 1603 grant program provides renewable energy companies with money up front to cover 30 percent of the costs of renewable power facilities, such as wind farms and solar projects, and that means jobs.

According to a study by the independent Lawrence Berkeley National Laboratory, the 1603 grant program is responsible for saving 55,000 American jobs in the wind industry alone.

It is estimated that 1603 is responsible for helping to produce as many as 2,400 megawatts of wind power—about a quarter of all wind power installed in 2009. This includes projects such as the Glacier Wind Farm near Shelby, MT.

Before 1603, producers had to rely on Wall Street investors to fund their renewable energy projects through a complex system known as tax equity financing. Through tax equity financing, Wall Street firms would invest in renewable power projects in exchange for tax credits. When Wall Street collapsed in 2008, this system of financing collapsed along with it, threatening the future of American renewable power.

So we created 1603 grants in the Recovery Act to bypass Wall Street and provide cash directly to renewable power developers. As a result, most experts have credited the 1603 program with saving the wind industry—and the good-paying American jobs that go along with it.

The tax equity financing market has begun to recover. But tax equity financing is still much more expensive than that provided under 1603, and 1603 also provides a greater bang for our taxpayer buck. By cutting out expensive Wall Street middlemen, 1603 provides grants directly to energy developers to support energy projects and jobs. And 1603 supports smaller projects that wouldn't have otherwise been financed by Wall Street.

Industry experts predict that extending the 1603 grant program will result in 45,000 new American jobs in 2011 in the wind and solar industries alone and many more in the geothermal and biomass.

Supporting renewable power also helps put America back in control and

puts the United States on a path toward energy independence. And supporting renewable power projects today supports even more jobs manufacturing wind turbines and solar panels tomorrow. That is why I am working hard with leaders in my State to bolster long-term growth in the wind sector by bringing wind manufacturing jobs to Montana. Today, Montana is poised to begin a significant expansion of the generation capacity of our wind resources. Montana's wind energy resources rank in the top 5 in the United States, but our State is ranked No. 18 in installed capacity. The extension of the 1603 grant program will make Montana's wind-generation expansion possible, creating an ideal situation for a wind turbine or component manufacturing facility.

Madam President, we need an energy policy that puts America back in control. Extension of the 1603 grant program is just one example of a common-sense policy that will create jobs, ramp up American energy production, and help us build a wind energy industry in Montana, and across America, that will be a cornerstone of our Nation's energy independence.

Mr. LEVIN. Madam President, when the Senate invoked cloture on this bill yesterday evening, and adopted the procedure used after cloture, those of us who oppose portions of this bill lost any opportunity to address the problems we see and seek to repair them. I voted against the motion to invoke cloture because I hoped that, if the cloture motion failed, the Senate would have a chance to consider a better bill, and to improve it through the traditional method of debate and amendment.

That did not happen.

I have spoken, as have others, about the defects of this proposal. Its tax cuts are unwisely skewed toward the wealthy, including an estate tax provision that would benefit a few thousand of our most fortunate taxpayers at great cost to the Treasury. These benefits for the wealthiest among us will not, despite the claims of our Republican colleagues, help our economic recovery. Nearly everyone says that should be our top priority, and it should be. As a host of economists across the ideological spectrum have demonstrated, tax cuts for the well-to-do have little impact on economic growth.

It is not just that these benefits for the wealthiest will have no positive impact on our economy. What is worse, the upper income tax cuts and estate tax provisions that Republicans support would add more than \$100 billion to the national debt over the next 2 years. Republicans in this Chamber repeatedly tell us that the 2010 election was a call for more fiscal restraint. Yet their most significant action following that election has been to insist upon tax cuts for the wealthy paid for with billions of dollars in borrowed money.

It is not just the inconsistency of our Republican colleagues that I find so

troubling. It is that in pursuit of their goal, they are holding hostage progress for the American people, not just on tax cuts, but on a range of other crucial issues. They tell us they will not support tax provisions that help working families unless we also include huge giveaways for the wealthy. They tell us we cannot continue emergency unemployment benefits unless we also give several times the cost of those benefits to the wealthiest 2 percent of Americans. They tell us we cannot provide tax relief to help businesses grow and add workers unless we also give away more borrowed money to the wealthy.

And there is more. Republicans have filibustered the defense authorization bill, crucial legislation for the good of our troops and their families, because we have not yet passed tax cuts for the wealthy. They blocked consideration of the New START treaty, a treaty supported by past presidents and secretaries of state of both parties, a treaty that will make our Nation and the entire globe safer and more secure. In an extraordinary letter, all 42 Senate Republicans have said they will not allow the Senate to consider any legislation, no matter how important, until we give billions in borrowed money to the wealthy in the form of tax cuts.

Despite the flaws in this bill and the process by which it comes before us, it has a number of strengths. Greatest among them is the extension of emergency unemployment benefits. In my State and others, thousands of Americans are without work through no fault of their own, and they and their families are depending on us to give them the support they need. These benefits are not just critical to those families, but they also have a highly stimulative impact on the economy. Extending the UI program is the right thing to do. We need to do it, and we can do it yet this year, if we stay here and continue working, as we should, right through to the new year.

But even some of the positives in this legislation have significant drawbacks. The 2 percent payroll tax cut would be welcomed by working families, and could help the economy grow. But it would also cost the Treasury more than \$110 billion in borrowed money next year. While some argue that might still be an acceptable price for boosting economic growth, I believe it is very unlikely that Congress will have the will to let that tax cut expire next year. Already, some of our Republican colleagues are talking of making the cut permanent. That money, otherwise lost to the Social Security trust fund, must come from somewhere, and I am concerned that it will come from cuts to Social Security or other essential programs.

We can support middle-class families, job-producing businesses and the unemployed without unleashing the damage this legislation would do to our budget and to economic justice.

I cannot accept the price Republicans want to extract from us. We need not

accept it if we have the will to debate and amend this legislation and are willing to stay through the end of this year to do it. The damage to our fiscal situation and to Social Security, and the damage done by continued inequality these tax cuts would perpetuate, is unacceptable. Beyond that, I believe it would be a mistake to allow Republicans to succeed in their irresponsible brinkmanship, blocking aid to working families and the important other business before the Senate in order to secure benefits for the wealthiest Americans.

I fully expect that my Republican colleagues will soon be urging this body to rein in the debt. Already, we have seen proposals that would seek to remedy our Nation's fiscal crisis by dramatically cutting crucial programs, including Social Security. It is not a stretch to suggest that the cost of this bill alone will lead some to argue that Congress must enact more and deeper cuts to essential programs, including Social Security—all so that we can give away money the government does not have to the wealthiest few.

We must stand up and fight against an approach that would sacrifice aid to the vast majority of Americans on the altar of unaffordable tax cuts for the wealthiest among us. I believe that time should be today. And so I will vote against this legislation.

Ms. COLLINS. Madam President, on Monday, the Senate took an important step toward extending critical tax relief for all Americans by approving cloture on the Reid-McConnell amendment, by an overwhelming vote. This bipartisan vote is encouraging and demonstrates that Members of this body can work together, with the President, to do what is reasonable and right to address the economic challenges our Nation continues to face.

As with any compromise, however, the bill is not perfect, and I would like to note for the record several—although not all—of the items I believe should have been handled differently.

First, I am concerned about the failure to include an extension of the production tax credit for existing open-loop biomass facilities. This credit is critical for preserving renewable energy and forestry jobs in Maine and across the United States, and an extension of this credit was included in previous tax proposals. According to the American Forest & Paper Association and the Biomass Power Association, since the start of 2008, at least 35 paper mills have permanently closed and more than 75 other facilities have experienced market-related downtime. In the biomass sector this year, six facilities have closed, three in Maine and three in California, and more are under the threat of closure.

The bill would be improved by extending the tax credit period for existing open-loop biomass facilities, as called for by Senator BILL NELSON's amendment, which I have cosponsored. This amendment would allow these fa-

cilities to remain competitive with other forms of renewable energy, saving jobs that are seriously at risk.

Second, I am concerned that the decision by the drafters to strike language added to the Tax Code by the American Recovery and Reinvestment Act could lead to unnecessary confusion regarding certain wood stoves.

For example, the bill strikes language that I sought in ARRA to clarify how the thermal efficiency of residential wood and wood-pellet stoves should be measured for purposes of the tax credit in section 25C. That tax credit was created by the Emergency Economic Stabilization Act of 2008, which did not specify a methodology for determining thermal efficiency. The IRS has issued guidance directing that the "lower heating value" methodology should be used, which is consistent with industry practices and with our intent to ensure that the credit is available for efficient and clean-burning wood and wood-pellet stoves.

Removing the reference to the "lower heating value" from the code serves little purpose. Certainly, however, it does not mean that this commonsense methodology is precluded, nor does it require the IRS to revisit its methodology. I hope that my comments today will help avoid confusion about the use of the "lower heating value" methodology with respect to this tax credit.

Finally, I am disappointed that the bill does not hold the line on a tax credit for corn-based ethanol and some other special interest provisions. The corn-based ethanol tax break is extraordinarily expensive, costing some \$6 billion in subsidies from taxpayers annually according to the Congressional Budget Office. Over recent years we have also seen food and feed prices rise as crops have been diverted to first generation biofuel production. In addition, corn-based ethanol mandates present an environmental concern as they could result in energy efficiency losses and increased emissions of air pollutants, because mechanical failures can jeopardize the effectiveness of emission control devices and systems installed on engines.

Of course, a bill without these flaws would have been preferable, but with the economy still weak, and with unemployment persisting at nearly 10 percent nationally, now is not the time to be raising taxes, and this bill averts one of the largest tax increases in history. America needs jobs—not higher taxes.

In September, I first urged my colleagues and the administration to come together around this 2-year compromise that will get us through the recession and send a strong signal to the business community to invest and create jobs. I am pleased that the Senate has acted to give families some confidence and business owners some certainty.

I encourage my colleagues in the Congress and the President to use this

2-year period to undertake comprehensive tax reform to make our system fairer, simpler, and more progrowth.

Mr. MENENDEZ. Madam President, I rise to support the tax cut package before us today to help middle-class families and workers hit hardest by this economy, and that is exactly what this bill will do. It will ensure that middle-class taxes don't go up January 1, that laid-off workers can provide for their families while they continue to look for work, that an average household in my home State will receive \$1,400 in payroll tax relief, and it will protect 1.6 million middle class New Jerseyans from a surprise alternative minimum tax hike of up to \$5,600.

This is an important moment for the middle class in America.

This is a time to come together, like the Senate did last night, to ensure this bill passes and our economic recovery continues. Many families are sitting around the kitchen table at night wondering how they can afford to feed and clothe their children, much less buy gifts for them during this holiday.

Middle class families are wondering how they are going to pay the mortgage. How they are going to pay the tuition for their college-bound children next semester.

I will vote for this package, not because I agree with every provision, particularly those that give bonus tax breaks to the wealthiest and most able to sacrifice during this economic recession, but because it will help families in my State and across this country who really do need our help.

I will vote for this package because, at its core, it is a middle-class tax relief package.

I will vote for it because it extends tax relief of more than 3,000 for a typical working family and doubles the child tax credit from \$500 to \$1,000.

I will vote for it because the \$120 billion payroll tax cut is an effective way to create jobs and increase the consumer demand sorely needed by our Nation's businesses.

I will vote for it because it includes a 2-year extension of the alternative minimum tax relief legislation, which I sponsored, so 1.6 million New Jerseyans will not face an additional tax bill of up to \$5,600.

I will vote for this package because it preserves transit benefits to New Jersey commuters. This provision, which was not included in the original deal, but I worked hard to restore, will allow commuters to receive up to \$230 in transit benefits tax free.

It extends the low-income child tax credit and earned-income tax credit to ensure that a working family with three children could continue to receive a tax cut of more than \$2,000.

It helps students and their parents by extending the partially refundable American opportunity tax credit, worth up to \$2,500, that helps 8 million students and their families cover the cost of tuition.

It helps save and create green jobs by extending what's known as the 1603 Treasury grant program, widely credited with maintaining strong growth in the renewable energy sector in 2009 and 2010, despite the severe economic downturn, and has saved tens of thousands of jobs in the wind and solar industries.

I worked hard to restore this particular provision because it has provided more than \$66 million in grants to fund 155 solar projects in New Jersey alone.

And most importantly, for those who are unemployed, it includes a long-overdue 13-month extension of Federal support for 99 weeks of unemployment insurance for workers who have lost their jobs during this economic downturn, something our Republican colleagues fought against all year, a helping hand they refused to extend unless the rich got even more in tax cuts, even though extending unemployment benefits is a policy that most economists agree is one of the most effective measures to create jobs.

It helps small business owners by creating the largest temporary investment incentive in American history by allowing businesses to expense all of their qualified investments in 2011.

Estimates from the Treasury Department indicate this could generate more than \$50 billion in additional investment in the U.S. next year.

The bill includes a provision I co-sponsored to incentivize restaurant owners to upgrade their facilities by extending for 2 years a provision that allows them to write off their costs much faster than they could otherwise, 15 years as opposed to 39 years.

And it helps small business owners by extending for 2 years the research and development tax credit which incentivizes companies to create jobs in America by giving them a tax credit for qualified research spending.

The R&D tax credit is truly a jobs credit with 70 percent or more of the credit attributable to salaries and wages of U.S. workers performing research in the United States. I have co-sponsored legislation to make this credit permanent, and I hope we will.

Unfortunately, our friends on the other side of the aisle decided that if we were going to pass a bill to help the middle class, it could not move without additional benefits for the wealthiest.

In order for us to help the middle class, we are being asked by our Republican colleagues to give millionaires an additional windfall.

In order to pass an extension of desperately needed unemployment benefits as emergency spending, we must also pass a windfall for estates worth more than \$5 million.

Yes that is correct, apparently now Republicans believe you must offset help for laid-off workers with estate tax cuts for the heirs of millionaires and billionaires.

Now, people who have worked hard and built personal wealth should be applauded for their success. Their hard

work, their creativity, their ingenuity should be applauded and admired.

People who work hard and prosper, they love their country too, and they are in the best position to be helpful to our nation in this tough economic time.

Many of them are willing to contribute if we ask, and we know from experience that reverting to the tax rates the wealthiest and most successful paid during the Clinton era of prosperity did not hurt our economy.

This package certainly is not ideal. Let me be perfectly clear, I do not think we should be giving the wealthiest Americans, those who are the most able to share in the sacrifice needed in today's economy, even more in tax cuts just to keep taxes from increasing on the middle class. But that is the hand we have been dealt. We had votes on extending middle class tax cuts, and we could not garner enough Republican support to pass them.

Now the decision is not whether or not to support tax cuts for the wealthy. The decision before us today is whether we are going to stand up for the middle class and protect them from the tax increase that is looming 2 weeks from now.

The bottom line is that this package meets our priority on this side of the aisle, of making a real difference in the lives of middle class families affected by layoffs, families struggling to make ends meet, and, in the process, help further stimulate our fragile economy, rather than allow it to slide back into recession.

If we can achieve that, then this compromise is well worth it.

I hope that those on the other side who have shamelessly stood for putting more money in the pockets of millionaires and billionaires regardless of the cost, regardless of the fact that doing so has failed to create jobs, will not come back a year or 2 years from now and have the audacity to blame this administration or members on this side of the aisle for fiscal irresponsibility, that we will never again be lectured about deficits by those who demand billions of dollars in deficit spending for the heir of estates worth more than \$5 million.

That is what a Republican world looks like. It is a world of blue smoke and mirrors in which they tell us we can see castles, kingdoms, an economy that is not real and jobs that are not there.

The negotiations to get to this point revealed much about the priorities of each party, and frankly the tactics employed by my Republican colleagues do not sit well with me and many of my fellow Democrats.

But the bottom line is that most of my colleagues recognize, as I do, that this package will make a real difference in the lives of middle class families struggling in difficult economic circumstances.

And I believe it will have strong support, that it will benefit millions of average Americans who simply want us to do what is right for them.

It is my hope that this package is the last time we will be forced to cut a deal for the wealthy just to protect middle-class families.

I listened with great interest to the words of the President when he spoke about tax reform recently. We have an opportunity to reform the Tax Code, to simplify what has become a nightmare for millions of Americans, to get rid of so much preferential treatment for special interests currently in the code, and to lower income tax rates for everybody.

We should have a Tax Code that reflects the general interests of the American people, not one that forces the less politically connected to pay more in taxes than those with powerful allies.

And I expect that the next time this issue comes up, we will not be discussing whether or not to extend the failed tax policies of the Bush administration, but how to best simplify the Tax Codes so tax rates for everybody can be reduced permanently and responsibly.

Mr. REID. Madam President, in times like these, we cannot afford to play games with the economic security of middle-class families in Nevada, and across America.

This bill is not perfect, but it gives those families the boost they so desperately need. It will create 2 million jobs, according to an estimate by the Center for American Progress. For Nevadans, the energy tax cut provisions will create as many as 2,500 jobs in Nevada alone, at a time when jobs are so badly needed.

This bill will cut taxes for middle-class families and small businesses. It contains a \$120 billion payroll tax reduction, which will give the average middle-class family a tax cut of \$1,200. It extends the college tax credit to help more Americans get the education and skills they need to compete. And it will ensure that Americans who are still looking for work will continue to have the safety net they rely on to make ends meet.

It is unfortunate that my Republican colleagues drew this process out so long. While we ultimately were able to reach a compromise, there was one point that Republicans refused to compromise on: they were dead set on delivering huge tax breaks to people who do not need them, no matter what.

Warren Buffett recently came forward and said, I don't need a tax cut. Give it to the person who's serving lunch. This is just common sense. In tough times, we should concentrate our efforts on helping the people who need it most. Not only will it help them more, but they are more likely to spend the money and help grow our economy.

Unfortunately, this debate also revealed that my Republican colleagues would rather talk about the deficit than actually do anything to bring it down. The giveaways to millionaires that they fought for will add \$700 bil-

lion to our deficit. My Republican friends love to talk about the deficit, but when it came time for them to make a decision, cutting the deficit took a back seat to giving tax breaks to people who do not need them.

In the future, I hope my Republican colleagues will match their actions to their rhetoric, and start working with us to bring down the deficit.

Clearly, we Democrats disagree with our Republican colleagues about where we should be focusing our efforts in this tough economy. We think we should be focusing on the middle class, they think we should be giving more benefits to the wealthiest among us, even if those benefits add to the deficit.

But despite our disagreements, we were able to reach a compromise. Because that is what the American people want us to do: find common ground, and reach solutions that will benefit our middle class.

The framework agreed upon by President Obama and Senate Republicans might not be the approach I would have taken. But with millions of American families still struggling to make ends meet, it is our responsibility not to let the perfect be the enemy of the good. I know our counterparts in the House will pass this bill quickly so that we can get it to the President's desk as soon as possible, and give middle-class Americans a little more peace of mind this holiday season.

The PRESIDING OFFICER. Under the previous order, there will be 2 minutes of debate equally divided and controlled between the two leaders or their designees.

The Senator from Michigan.

UNANIMOUS CONSENT REQUESTS

Ms. STABENOW. Madam President, as we proceed to this important final vote, there are two provisions I strongly believe ought to be in this bill. They are bipartisan provisions. I came to the floor yesterday to offer a unanimous consent on both of those. Unfortunately, our Republican colleagues were not on the Senate floor, so out of a courtesy I did not proceed. But I will now at this point.

The advanced energy manufacturing tax credit, 48C—a strong bipartisan effort to make sure we are making things in America, creating over 17,000 jobs in 43 States across the country, leveraging \$7.7 billion in private investment,—should be included in this bill so when we talk about energy and new innovation, we are making it in America.

Therefore, I ask unanimous consent to set aside the second-degree amendment to the Reid-McConnell substitute to offer amendment No. 4775, an amendment to extend the 48C advanced energy manufacturing tax credit.

The PRESIDING OFFICER. Is there objection?

Mr. KYL. I object.

The PRESIDING OFFICER. Objection is heard.

Ms. STABENOW. Madam President, I have a second unanimous consent re-

quest. I also spoke last night about the urgent need to fix an IRS reporting provision for small business—

The PRESIDING OFFICER. The Senator's time has expired.

Ms. STABENOW. I ask unanimous consent for another 10 seconds to offer a unanimous consent request in order to set aside the second-degree amendment to the Reid-McConnell substitute to offer an amendment No. 4773 that would repeal the 1099 reporting requirement for small business.

The PRESIDING OFFICER. Is there objection?

Mr. KYL. I object.

The PRESIDING OFFICER. Objection is heard.

Mrs. MURRAY. Madam President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second? There is a sufficient second.

Under the previous order, the question is on agreeing to the motion to concur in the House amendment to the Senate amendment to H.R. 4853 with amendment No. 4753.

The yeas and nays have been ordered.

The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 81, nays 19, as follows:

[Rollcall Vote No. 276 Leg.]

YEAS—81

Akaka	Dodd	McCaskill
Alexander	Durbin	McConnell
Barrasso	Enzi	Menendez
Baucus	Feinstein	Mikulski
Bayh	Franken	Murkowski
Begich	Graham	Murray
Bennet	Grassley	Nelson (NE)
Bennett	Gregg	Nelson (FL)
Bond	Hatch	Pryor
Boxer	Hutchison	Reed
Brown (MA)	Inhofe	Reid
Brown (OH)	Inouye	Risch
Brownback	Isakson	Roberts
Bunning	Johanns	Rockefeller
Burr	Johnson	Schumer
Cantwell	Kerry	Shaheen
Cardin	Kirk	Shelby
Carper	Klobuchar	Snowe
Casey	Kohl	Specter
Chambliss	Kyl	Stabenow
Cochran	Landrieu	Tester
Collins	LeMieux	Thune
Conrad	Lieberman	Vitter
Coons	Lincoln	Warner
Corker	Lugar	Webb
Cornyn	Manchin	Whitehouse
Crapo	McCain	Wicker

NAYS—19

Bingaman	Hagan	Sessions
Coburn	Harkin	Udall (CO)
DeMint	Lautenberg	Udall (NM)
Dorgan	Leahy	Voinovich
Ensign	Levin	Wyden
Feingold	Merkley	
Gillibrand	Sanders	

The motion was agreed to.

Mr. DURBIN. Madam President, I move to reconsider the vote.

Mrs. LINCOLN. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

Mr. AKAKA. Madam President, with our vote today on the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, we have passed legislation that will have profound short- and long-term consequences for our nation. I supported

this measure once it became the only available option to provide much-needed help to American families. I, however, have deep concerns with other aspects of this bill, and I extend my support for it with strong reservations.

Our economy has not yet recovered from the downturn that began over 2 years ago. Hawaii's foreclosure rate in October of this year was the 12th highest in the Nation. In November, Hawaii saw a 49-percent increase in consumer bankruptcy filings compared to the same month in 2009, the second largest increase in the country. These are strong indications that people in Hawaii cannot sustain an increase in their tax obligations. We cannot allow taxes to rise on the workingclass when so many homeowners are already unable to afford their mortgages and consumers are unable to meet their outstanding debt obligations.

One major cause of these problems is unemployment, and I would not have been able to support this legislation had it not included a 13-month extension of unemployment benefits. Families and individuals across Hawaii and the Nation need these benefits to help pay their rents and mortgages while they search for a job, and parents need this assistance to put food on the table and provide for their children. I refuse to abandon these people. That is why I supported this bill.

I regret that we were unable to provide permanent tax relief for working-class Americans, families, and small businesses because their financial well-being has been haplessly tied to tax cuts for millionaires and billionaires since the beginning of this tax debate. Earlier this month, we considered two fair and reasonable tax proposals—one to permanently extend the expiring tax cuts for families earning under \$250,000, followed by a compromise that included Americans earning up to \$1 million a year. These were good-faith efforts to provide help where it is most needed—to families and small businesses that, unlike the millionaires and billionaires out there, do not have the financial security to weather the recession. Unfortunately, both were defeated by a minority of my colleagues and instead we have been forced to maintain fiscally irresponsible Bush-era tax policies through the legislation that we have just passed.

When these tax cuts were enacted at the beginning of this decade, I called it "irresponsible fiscal policy." I correctly predicted that the upper income tax breaks would lead to an explosion of the deficit and leave a mountain of debt for future generations. At the time, I lobbied for targeted tax cuts that would stimulate economic growth and employment while preserving fiscal discipline.

The national debt now stands above \$13.8 trillion. Our budget surpluses have long since turned into deficits. Difficult budget choices are now before us. We will have the opportunity to re-examine these tax cuts for the richest

Americans that we have just imprudently extended, as well as the temporary estate tax and payroll tax holiday provisions in the bill. Fiscal discipline must be maintained. I am prepared to make hard choices to restore and preserve our country's long-term economic security. Until then, I am pleased that we were able to help the unemployed and working-class through this extension of expiring tax provisions and unemployment benefits, and that is why I supported this bill.

REMEMBERING RICHARD HOLBROOKE

Mr. LEAHY. Madam President, it is with deep sadness that I speak in memory of a dear friend, Ambassador Richard Holbrooke, who died Monday at the far-too-early age of 69.

I first met Dick years and years ago, long before he held his most recent post of Special Envoy for Afghanistan and Pakistan. We had so many conversations, meetings, and trips over the years, as his career progressed, particularly during the war in the former Yugoslavia.

Dick's skillful diplomacy that ended the siege of Sarajevo and finally ended that war is legendary. Nobody else could have done what he did. He was motivated above all by compassion, intent on stopping the suffering of innocent people who were being terrorized for no other reason than their ethnicity.

He combined the force of his convictions with the force of his personality, along with his boundless energy, to do what others had been unable to do. Ambassador Holbrooke did not accept no for an answer.

I remember meeting Dick in 1999. We had planned a meeting. I was in Macedonia, and he was in Kosovo. It was a very foggy, rainy day. We could not travel by helicopter, as we planned, so we met on a slippery, narrow road, with a several-hundred-foot cliff on one side. We sat together on the hood of a car and he described what he had observed. He told me what he believed needed to be done. It was fascinating because Dick put everything into perspective as only he could.

It is fair to say we took advantage of that unlikely meeting to reminisce and laugh about other times and places, some of which were just as unlikely. This was one of those rare conversations that makes an unforgettable impression on you—most of all because it was Dick Holbrooke. He was so passionate, so animated, yet with a determination and a sense of humor that made the challenge of solving the thorniest of problems hard to resist.

It was in his latest position that I heard most often from Dick, when he would call to keep me apprised of his efforts to try to get the most out of our aid to Afghanistan and Pakistan. It was not an easy task. He called me on weekends at my home in Vermont, and we would talk about it.

Dick led the reshaping of U.S. policy in South Asia during a difficult transition period. He charged headfirst into the maelstrom of Afghanistan and Pakistan 7 years after the conflict began, raising key and sometimes unpopular questions about our efforts there. Not infrequently, the press would report about his combative style and another heated exchange with some foreign leader. But in Dick's final hours, his wife Kati Marton received calls of sympathy from Afghan President Karzai and Pakistani President Zardari, which says a lot about Dick.

My thoughts and prayers are with Kati and Dick's sons and stepchildren and with Dick's loyal staff at the Department of State during this sad time. I and others here have lost a dear friend. The American people have lost one of the greatest diplomats of our time, an extraordinary man who loved this country and devoted his life to it as much as any person could.

I yield the floor.

MORNING BUSINESS

The PRESIDING OFFICER. Under the previous order, there will now be a period of morning business, with Senators permitted to speak therein for up to 10 minutes each.

The Senator from New Mexico is recognized.

Mr. UDALL of New Mexico. Madam President, I ask unanimous consent to speak for approximately 20 minutes.

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

Mr. UDALL of New Mexico. Madam President, I ask unanimous consent that our whip, Senator DURBIN, be given permission to speak after I finish.

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

REMEMBERING RICHARD HOLBROOKE

Mr. UDALL of New Mexico. Madam President, I wish to echo the comments of Senator LEAHY on Ambassador Holbrooke. My sense was, Ambassador Holbrooke was a remarkable diplomat and public servant. I got to see him both when he was in his public position and a private position. He was always dedicated to peace in the world. I remember reading his book, "To End a War," which was about the Balkans, and sharing it with my father and my father having discussions with him on the phone. He said: This diplomat, Richard Holbrooke, is a remarkable guy.

If you read that book, it is a classic about bringing peace to a very difficult situation. I express my heartfelt condolences to his wife Kati Marton and his two children, David and Anthony Holbrooke. I tell the family we will miss him very much on the international scene.