

the same way he took so many other bad breaks in life, with dignity and grace.

In September 2003, the Cubs retired Ron Santo's number, 10. It now hangs at Wrigley Field along with the numbers of former teammates Billy Williams and Ernie Banks. Ron Santo famously said that day: "This is my Hall of Fame—Wrigley Field."

But "This Old Cub" deserved more. Like his fellow Cubs whose retired numbers also hang proudly on Wrigley Field foul poles, Ron Santo should have been in the National Baseball Hall of Fame. That he never made it is the only regret he could have had about his career.

Ron Santo was a ballplayer who lived large, played through unimaginable pain, broadcast the game with all his heart, and left an indelible mark on Cubs fans everywhere. Whether he was staring down an opposing pitcher or staring down diabetes, he gave it his all every day. The Cubs, Chicago, and America will miss Ron Santo.

Mr. President, I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. DURBIN). Without objection, it is so ordered.

#### TAX RELIEF

Mr. MENENDEZ. Mr. President, I rise this afternoon to speak about the debate we are having on the fundamental question of what type of tax relief will be considered by the Senate.

Not too often does a debate offer such clear differences in priorities between the two parties. We have before us a sensible package, put together by Chairman BAUCUS, which would ensure that any family in America who makes up to one-quarter of a million dollars in a year would get a permanent tax cut instead of one that expires a few years down the road, as the Bush tax cuts will do.

If Republicans would work with us, we could give businesses certainty, middle-class families tax relief, and create jobs at this very moment. Solving these issues has, at least from my perspective, broad bipartisan support. Everybody says they want to give business certainty, they want to give middle-class families tax relief, and they want to create jobs. So if we have that agreement, both sides should be able to come to support this proposition.

Both sides have agreed we should move forward extending tax cuts for middle-class families, do more to create jobs, and ensure that the alternative minimum tax doesn't ensnare more than 30 million Americans this year. Unfortunately, the question isn't, Who is going to cut your taxes? That is

not the question. The question is, Whose taxes are going to be cut?

We could pass this bill today, give middle-class taxpayers certainty, take care of the AMT, the alternative minimum tax problem, which protects, right now, in terms of how we have responded to it to create relief from that—and we want to extend that relief not only to 30 million people in the country but 1.6 million New Jerseyans whom we have saved from being bit by that AMT. Failure to act would mean they would pay an additional tax bill of up to \$5,600.

These are middle-class families who were never intended to pay a tax that was meant originally for those in our country who paid nothing toward the common good. Hence, the Congress created an alternative minimum tax, so those using the deductions in the code who paid nothing to the common good, to the Nation's defense, and its well-being had to pay something. But since that was 20, 25, 30 years ago, it was never indexed. We have now seen that has been biting middle-class families. In the case of middle-class families in New Jersey subject to the AMT, they would be bit by another \$5,600.

We also need to extend the desperately needed unemployment benefits to the 2 million Americans who lost their jobs through no fault of their own. That is all in this package. We could pass a number of job creation measures, such as an extension of Build America Bonds which, true to its name, puts people to work rebuilding communities across America. My proposal is to give them the tools they need to put people to work on projects that deliver safer and cleaner water to families through private activity bonds—something that gets the private sector putting up money in a way that creates jobs. Unbelievably, my Republican colleagues have pledged to stop this bill, to do that by what we call a filibuster, to insist that instead of a simple majority of the 100 Senators, there have to be 60. All these benefits, permanent tax benefits for middle-class families making one-quarter of a million dollars or less, the opportunity to create jobs, the opportunity to take care of a couple million Americans who lost their jobs, the opportunity to bring the private sector back again, the opportunity to give the private sector certainty, none of that is good enough for them. They will not simply vote against it; they are seeking to block this bill, by using the filibuster, from even being considered by the Senate.

The difference in the priorities between our two parties is rather clear. Republicans would rather that taxes increase for all Americans than allow tax rates for millionaires and billionaires to revert to Clinton-era prosperity levels. So all of us have to face an increase in taxes in order to give an extra tax benefit to the wealthiest in our country.

It happens to be a fact that the wealthiest in the country still see a tax

cut under this bill, and it will be bigger than a middle-class family's tax cut. We are simply asking not to extend additional tax cuts on top of the tax cuts they will already receive. So everybody in America gets a tax cut under our proposal. As a matter of fact, that tax cut, instead of expiring a few years down the road, stays permanent. But, no, they want to give an additional tax cut to those who are millionaires, multimillionaires, and billionaires. Simply put, Republicans believe it is more important to deliver massive tax breaks to CEOs than to the people who work for them. They argue that millionaires paying tax rates at the levels they paid in 2000 would decimate the economy. The problem is, that position is simply not supported by the facts or the experience of the last decade.

People who have worked hard and built personal wealth should be applauded for their success. I applaud people who, through their hard work, creativity, and ingenuity, have created wealth. They should be applauded and admired. I admire them. People who work hard and prosper, they love their country too. They are in the best position to be helpful to their country in this tough economic time. Many of them are willing to contribute if we ask. We know from experience that reverting to the tax rates that the wealthiest and most successful paid during the Clinton-era prosperity will certainly not break our economy. As a matter of fact, it was that era that balanced the budget for the first time in a generation, created record surpluses, low unemployment, low interest rates, and had the greatest peacetime economy in over a generation. It certainly didn't break our economy.

So I just don't understand why my colleagues on the Republican side of the aisle continue to oppose what is good for America, for our children, and for our future. We are on the eve of the holidays. Middle-class families are sitting around the kitchen table at night wondering how they are going to afford to buy the gifts for their children this year. Middle-class families are wondering how they are going to make the next mortgage payment, how they are going to pay tuition for their college-age children next semester. These are tough conversations around that kitchen table.

I can assure you those Republicans who are fighting for millionaires and billionaires are not worried this holiday season. Yet we are being asked to give them an additional tax windfall while middle-class families are struggling. Our Republican colleagues are playing Santa for the millionaires and Scrooge for the middle class.

Those who make over \$1 million, they want to give them a big fat check, averaging \$104,000, with a bow on it. For our children, they want to give them a big fat \$4 trillion bill to be paid back with interest for generations to come. I guess that is their version of happy holidays, America.

Does it make sense to anyone but our Republican colleagues who, once again, are telling us that rewarding the wealthiest helps us all, that that wealth somehow trickles down and creates jobs? I say: Show me the jobs. We cut taxes for that universe of taxpayers, the highest income taxpayers in the Nation, and they said it would create jobs. Well, show me. Where are they? In the year the Bush tax cuts were passed, unemployment was under 5 percent. After nearly a decade under Bush's tax policy, unemployment has doubled. It now stands at nearly 10 percent. Now they are saying we need to reward the rich again and it will create jobs. Well, in my view, the Bush Republican tax cuts for millionaires and billionaires has been the biggest failed jobs program in our Nation's history. But what it did do is add enormously to the debt.

I have listened to those who have come here talking about the consequences of debt. Yet they are rushing to add to that debt in dramatic ways, all for the wealthiest people in our country. So my question to my Republican colleagues who believe that only debt-financed tax cuts for millionaires can fix the economy is this: Where is the prosperity that President Bush promised to the middle class when these cuts were passed a decade ago?

In fact, let's look at that decade. The Bush decade will go down in history as one of the worst decades the middle class has ever faced. While the wealthiest saw their incomes swell and their taxes plummet, middle-class salaries remained stagnated. Families' costs, such as health care and college tuitions, skyrocketed, and jobs disappeared overseas. The stock market sputtered along at the same levels it achieved under the Clinton-era tax rates. Middle-class wages have continued to lose ground to inflation and health care costs, and millions more now live in poverty than before these tax cuts were passed.

When the unregulated greed on Wall Street led to millions of Americans losing their jobs, Republicans said: You are on your own—literally. Literally, on this very floor—while leading a filibuster against an extension of unemployment benefits, and asked, How is it you can do that to these people who, through no fault of their own, face the unemployment line—one Republican retorted: Tough—and the rest of it you can fill in the blank—to pleas from families desperate for help.

If Republicans were truly in this debate to create jobs and protect the middle class, then why did the Republican leader introduce a bill that is actually a tax increase on millions—a tax increase on millions—of middle-class American families? Yes, a tax increase. That is right. The Republican bill offered by their leader spends \$1 trillion more. Yet the vast majority of Americans would see their taxes increase if it were to become law. Why? Because President Obama's tax cut for 95 per-

cent of Americans—for so many middle-class families—was not a large enough priority to make it into their package. Gutting the estate tax was but additional middle-class tax relief was not.

The nonpartisan Congressional Budget Office—the one entity both Democrats and Republicans depend upon for the scoring of our efforts, for thinking about what are the best job-producing initiatives and whatnot—has found the most effective way—this is them, through their studies—to create jobs. They say the “biggest bang for the buck” is extending jobless benefits, and ranking right behind in terms of effectiveness are payroll tax cuts and small business tax incentives.

The chairman's bill contains all of that—all that the Congressional Budget Office has said are the biggest creators of jobs.

The Republican leader's bill contains none—zero—of those initiatives. The Congressional Budget Office has determined the Republican package does not contain even one of the most effective ideas for job creation. So if Republicans are in this debate to create jobs, why don't they include the proposals that economists are telling us are the most effective in creating jobs?

We know Republicans have said no to everything. We know the Republican leadership's top priority is not middle-class families but defeating President Obama. But we cannot tolerate the harm their political strategy will do to middle-class families. They are even willing, for the sake of their political strategy—which is to have this President fail, which means not whether the President fails but whether the country fails—to hold hostage permanent middle-class tax relief, for multimillionaires and billionaires.

I urge my colleagues to remember those who are struggling this holiday season to keep their homes, to find a job, and to provide for their families. I urge my Republican colleagues during this kind, forgiving time of year to open their hearts and change their political playbook. Their political playbook maybe has brought them some success, but it puts middle-class families at enormous risk. There is no reason the Senate cannot have a bipartisan vote or a simple majority vote on making reality permanent tax cuts of \$250,000 or less for our families and to give businesses the certainty they need by creating an extension for those who are unemployed, which will create opportunities for the private sector and Build America Bonds to get us working again. That is all in this package. It will give relief from the alternative minimum tax.

That is the vote we are going to have—all of that. Saying no to that in order to help the wealthiest people in the country—those we applaud for their hard work and ingenuity, but those who are willing, I believe, to help their country and have the best where-withal to do so—is just simply a polit-

ical game book that should be ultimately abandoned. If not, in this vote, Republicans will have abandoned the middle class of this country at a time in which they need our support the greatest.

With that, Mr. President, I yield the floor, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

The PRESIDING OFFICER (Mr. MENENDEZ). Without objection, it is so ordered.

#### REMEMBERING VELMA BISHOP

Mr. REID. Mr. President, I rise today to recognize and offer my condolences for the passing of a great Nevadan, Velma Bishop. A naturalized U.S. citizen from Canada, Velma labored diligently in many charitable and civic opportunities and programs. She was a wonderful mother and a wife of 45 years to her beloved late husband, Gail Alexander Bishop. Not only will her local, religious, and political communities miss her impact, but so will the great multitudes of people she has been able to touch through a life devoted to service. It is my great honor to recognize her life's work before the U.S. Senate today.

The State of Nevada will miss Velma's can-do spirit. She sacrificed much of her personal time volunteering with special-needs children and orphans. Many people with no biological relation nonetheless knew her as “mom.” Her arms were open for anyone; her kind spirit will always be remembered. She was also a very involved member of her local congregation in the Church of Jesus Christ of Latter-day Saints.

Velma worked diligently to raise money for nonprofit concerns and even found time to manage various campaigns for the Democratic Party of Nevada. She never shied away from voicing northern Nevada's needs. Until recently, she continued playing an active role in the Gail Bishop Chapter of the Nevada Alliance for Retired Americans, aptly named after her late husband. Her involvement in the public service back home found her befriending many of the underrepresented or overworked. She battled courageously on their behalf. Among her many mourners is the former Rep. Jim Bilbray, D-Nevada.

I join with my friends back home in Nevada to honor the wonderful life of Velma Bishop. For 81 years she has immersed herself in enhancing the lives of others. I am grateful to recognize her achievements, and with a heavy heart, know that many people join Susan, Steve, and Kate in missing their “mom.”