

## NOT VOTING—10

Bunning	Gregg	Sessions
Burr	Hutchison	Vitter
Chambliss	Inhofe	
Cornyn	Isakson	

The PRESIDING OFFICER. On this vote, the yeas are 53, the nays are 37. Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

The PRESIDING OFFICER. The Republican leader.

Mr. McCONNELL. Mr. President, according to the strange logic of Democratic leaders in Congress, the best way to show middle-class Americans that they care about creating jobs is to slam some of America's top job creators with a massive tax increase. Today's votes were an affront to the millions of Americans who are struggling to find work and a clear signal that Democrats in Congress still have not gotten the message of the November elections.

With unemployment over 9 percent for more consecutive months than at any time since World War II, the voters are looking for a different approach here in Washington. Two years of out-of-control spending and big government policies have led to record deficits and debts, chronic unemployment, and deep uncertainty about our Nation's fiscal future. Meaningless show-votes and antibusiness rhetoric won't do anything to make the situation better.

This Saturday's session is a total waste of the American people's time. One of the votes we held today was opposed by every single Republican and many Democrats. The other vote we held was a poll-tested plan opposed by every single Republican and the President of the United States. As you can see, nothing we did today stopped the tax hikes that are now less than a month away. As the majority leader said this morning, these theatrics need to end.

There is strong bipartisan opposition to these attempts to raise taxes on small businesses across the country. Americans do not want political posturing; they want jobs. Today's votes are the clearest signal yet that Democrats in Congress do not take our Nation's job crisis seriously.

I yield the floor.

Ms. LANDRIEU. Will the majority leader yield for a question?

The PRESIDING OFFICER. Will the majority leader yield?

Mr. BAUCUS. He is not the majority leader, I might add.

Ms. LANDRIEU. I am sorry. Will the minority leader yield for a question?

The PRESIDING OFFICER. The Republican leader?

Ms. LANDRIEU. I guess that is a no.

The PRESIDING OFFICER. The Senator from Montana.

## MORNING BUSINESS

Mr. BAUCUS. Mr. President, I ask unanimous consent that the Senate

proceed to a period of morning business, with Senators permitted to speak for up to 10 minutes each.

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

The Senator from Montana.

Mr. BAUCUS. Mr. President, there are several Senators who are prepared to speak this morning but would be unable to because of limited time. In order to accommodate them, I ask unanimous consent that the order of speakers on the Democratic side by the following: Senator DORGAN, 20 minutes; Senator BOXER, 10 minutes; Senator MCCASKILL, 10 minutes; and Senator CASEY, 10 minutes. Further, if there is a Republican seeking recognition on the floor, that we alternate back and forth between the two sides.

The PRESIDING OFFICER. Is there objection?

Ms. LANDRIEU. Mr. President, may I ask consent of the first Member on that list to speak for 30 seconds? Thank you.

The PRESIDING OFFICER. Is there objection? Without objection, it is so ordered.

## NEGOTIATING WITH THE PRESIDENT

Ms. LANDRIEU. Mr. President, I was going to ask the minority leader, MITCH McCONNELL, who just insulted many of us by saying we don't care about small business or the economy, and as the chair of the Small Business Committee, I was going to ask him this: Since President Obama has been in such good faith in the last couple of days negotiating this package with him, my question was, does he regret saying on national television that his No. 1, primary goal is to unseat the President? I was going to ask him how he felt about that. That is a tough place to start a negotiation, which is why some of us are interested in how these negotiations might be going with that as a starting point. But he ran off the floor and did not answer that question. I am going to continue to ask it. Thank you.

Let me just add that I do not agree with every policy of the President. Obviously, I am in a major fight over offshore oil and gas. But it is very interesting to us who have been in negotiations for quite some time on many important issues, how you start with saying: My goal is to defeat you, but here is the package we want you to accept. Some of us are having a hard time with that kind of negotiation.

Thank you, Mr. President.

The PRESIDING OFFICER. The Senator from North Dakota.

Mr. DORGAN. Mr. President, what is the order?

The PRESIDING OFFICER. The Senator is recognized to speak for 10 minutes.

Mr. DORGAN. Mr. President, I think I had requested 20 minutes.

The PRESIDING OFFICER. It is 20 minutes. The Chair is sorry.

## TAX POLICY

Mr. DORGAN. I thank the Chair.

I was surprised to hear the minority leader suggest that today's session of the Senate—a Saturday session, which I suppose is inconvenient but nonetheless something we ought to do to work on things that are important for the American people—I was surprised to hear him say it was a waste of the taxpayers' money. I will talk a little bit about what I think is a waste of the taxpayers' money, but coming here, doing the business, trying to reduce the Federal deficit, trying to make important decisions about tax issues, is not a waste of time or money, in my judgment.

One of the things I find disheartening these days in the political debate about these issues is the increasing tendency for one side of a political debate to create their new set of realities. They just invent a new set of realities. Then, from that invention, they go ahead and make their arguments.

By the way, most of the reporting then is off of that invention. It would be nice if the reporting would say that is not a reality, that is an invention. If, for example, we said the Earth is round and there is substantial scientific evidence that the Earth is round, and the other side said, no, the Earth is flat, tomorrow there would be a story that said opinions differ on the shape of Earth. Of course, the facts do not differ, but that is the way these things exist these days—the creation of their own new reality.

Let me talk about what has happened with respect to the tax cuts, and let me give just a bit of history because I think it is important.

In 2001, taxes were cut. I did not vote for it. I voted against it. Let me tell you why. I don't want to revisit that at great length, but the proposal to cut taxes in 2001 came on the heels of the year 2000 when, for the first time in 30 years, this country had a budget surplus—a budget surplus, mind you. The economists and others expected and projected that the surpluses would exist way into the future. For the next 10 years, we would have budget surpluses, they predicted.

I did not believe that, but nonetheless President George W. Bush, new to the office, said: Well, if we are going to have budget surpluses going forward, let's make sure we give them back to the American people in the form of tax cuts.

I said: Why don't we be a bit conservative? What if we don't have these surpluses? They are only projections, after all. We don't have them; they are just projections by economists who, in many cases, can't remember their home phone number for 2 days but give us projections for 5 and 10 years. Let's be a little conservative.

No, they said, we don't want to be conservative. Let's do these tax cuts, the bulk of which go to the wealthiest because those who construct these tax cuts always believe there is a trickle-

down effect in this country, so if you give money at the top, it will trickle down and help everybody.

Immediately we discovered we were in a recession. Then we were hit with a terrorist attack on 9/11. Then we were in a war in Afghanistan, then a war in Iraq, and those wars have lasted for most of a decade. Not only were there no surpluses at all, no budget surpluses at all, in fact, there were giant budget deficits. None of the expenditures of these wars were paid for, all of it was added to the debt, and the debt has now ballooned to \$13 trillion, with a yearly budget deficit of \$1.3 trillion, having now just gotten to the other side, the other plateau on the deepest recession since the Great Depression.

So here is where we find ourselves. That is the history of it—tax cuts that were voted for by the Congress, proposed by George W. Bush, then President Bush, in order to give back surpluses for the next 10 years. No surpluses ever existed. Then we went to war and never paid for a penny of the war. Now we end up with a deficit of \$1.3 trillion a year and a Federal budget debt of \$13 trillion. The question is, What do we do about all that? Clearly these deficits and debt threaten the country, they threaten our financial stability and solvency. I worry very much that 1 day the bond traders and the currency traders might get an urge to say: You know what, we don't think that economy is very stable, and we are going to make a run on that economy—as they have done. Nothing has changed in Spain from now versus 6 months ago. Yet once they run against that economy, there are profound consequences and could be for this country as well. I worry a great deal about that. We have to get our house in order.

Let me talk about the debate this morning because I think most people do not understand what the debate is. It is not reported very well and not even described very well here.

The proposition is to extend the tax cuts. So the question is, For whom? One proposal we voted on this morning was for single people earning up to \$200,000 and married couples earning \$250,000. But what is important to understand is that the proposal to extend the tax cuts extends to income earned by everybody. The first \$250,000 earned by Bill Gates and Warren Buffett and Donald Trump—they would get a tax cut on their first \$250,000 of income. A lot of people don't understand that. They think the proposal is, if you have over \$250,000 of income, you don't get a tax cut. That is not true.

Mrs. McCASKILL. Would the Senator yield for a question?

Mr. DORGAN. I will yield to the Senator.

Mrs. McCASKILL. I think the point the Senator is making is really important. I want to ask a question of him, through the Chair. So what we just voted on, basically, that 53 Members of the Senate—that used to be a winning

number around the Senate until this new era of we have to have 60 votes for motherhood and apple pie—53 Members of the Senate voted to make sure everyone in America had no tax increase on their first \$1 million in income. Is that correct?

Mr. DORGAN. That is correct.

Mrs. McCASKILL. So it is not that we are not passing a tax cut for everyone, we are passing a tax cut for every person in America. We are just saying, maybe on that second million, we might ought to take that \$300 billion and put it in deficit reduction. So it is not the first million, it is the second million and the third million and the fourth million and the fifth million that you would have to go back to a rate that we had in the days when we had massive job creation, and these guys did well.

Mr. DORGAN. That is correct. I voted for the \$1 million. Although I thought it is probably good politics, I did not think that was good policy either. But just to demonstrate, there is no level the minority will support except all of the income for the wealthiest Americans.

I want to show my colleagues what we proposed; that is, these lines show the amount of tax cuts that will go to all Americans under the proposal we offered this morning. Everyone would get a tax cut up to that \$250,000 of income because the rates were changed so they would all be changed back for everyone. That includes Bill Gates, Donald Trump, Warren Buffett, and everyone.

The average tax cut for the average American would be about \$900. The tax cut under this proposal for those earning \$1 million or more will be over \$6,000. So the wealthiest Americans will get six times the tax cut that the average American will get. That was our proposal.

The minority party said, well, that is not right. You cannot do six times more. We want you to do 1,000 times more for the wealthiest. So let me show a chart that describes what the minority is insisting upon. All of this yellow, which I just showed, would be tax cuts for every income group, and this area are the proposed increases in tax cuts by the minority.

What they have said is, for those with \$1 million or more we insist they get a tax cut that is 1,000 times the size of the tax cuts for the average American. The average American gets a tax cut of about \$900, and a person making \$1 million, under the Republican plan, will get a tax cut of \$104,000 a year—a year.

They are demanding that the wealthiest Americans get a tax cut that is 1,000 times the size of the average American. Why? Because we believe tax cuts should go all of the way across the board on the first \$250,000 for everybody. All the way across on all incomes, for everybody, up to \$250,000.

The minority says that is not enough. We want that tax cut to go all

the way up to every dollar of income to the wealthiest Americans. That is unbelievable to me. We are \$13 trillion in debt. We are at war. We have a \$1.3 trillion annual budget deficit, and they are demanding that we give \$104,000 a year in tax breaks to people who make a \$1 million a year? That is unbelievable.

They say, by the way, well, this is all about small business. Again, that is creating a new reality that is simply not accurate. I want to show you what has happened to the Federal debt. This line looks like the upslope on a roller coaster, a very steep, one by the way, \$13 trillion in debt. This shows 1995 to today.

Most people think this is urgent. This is a real serious problem. If that is the case, what are we doing talking about giving tax cuts of \$100,000 apiece to people who make \$1 million a year?

The other point about this is all of the tax cuts that would be offered come from money that is borrowed. By the way, the projections by the Office of Management and Budget and the Congressional Budget Office about what the deficits are going to be, those projections assume there are no extensions of any tax cuts—none, zero.

So anything that is extended increases the Federal budget deficit and debt. So the proposition is, if we are going to provide tax cuts as the minority insists for all of the incomes of the wealthiest Americans, what they are saying is, let's borrow another \$1 trillion, put it on top of the debt, in order for us to provide tax cuts to the wealthiest Americans.

Again, it is preposterous. Let me use this chart to see if maybe common-sense travels over the decades. Will Rogers once said during a significant economic downturn:

The unemployed here ain't eating regular. But we'll get around to them as soon as everybody else gets fixed up okay.

"The unemployed around here ain't eating regular." Will Rogers says: But we will get around to them as soon as everybody else is fixed up.

Well, you know, there are 2 million people a couple of days ago who lost their unemployment benefits, 2 million people. The other day I came to the Senate floor and talked about Smith Barney versus Barney Smith.

There is a Barney Smith from Marion, Indiana who talked about losing his job because his plant closed and his job went to China. Not unusual. Five million manufacturing workers have lost their jobs.

Barney Smith asked the question about this Congress. Is the Congress willing to care as much about Barney Smith as it is about Smith Barney? Barney Smith from Indiana or Smith Barney from Wall Street? The answer is pretty evident these days. This fight today is about that kind of distinction.

Who do you stand for? Who are you fighting for? Who are you standing with? Is it because you believe this country only works if you put a lot of money in at the top and it will trickle

down to everybody? I have never believed that worked. I believe if you give the American working family something to work with, the percolate-up theory, give the American family something to work with, and that American engine will do just fine.

Let me just make the case that—I do not mean this in a partisan way—but I think it is important to say these tax cuts, since they were proposed in 2001, and the run-up in the deficit that came with it and the creation of a sick economy, it is the lowest average annual percentage increase in job creation of any President since the 1940s, talking about the Bush Presidency. He proposed very large tax cuts, the bulk of which goes to the wealthiest Americans, and the result is the lowest average annual percentage increase in job creation of any President since the 1940s.

I did vote in 1993—that is a long time ago—for the economic policy changes proposed in the Clinton administration. Those were tough votes and controversial votes. And, yes, they increased some taxes and increased some spending. You know what. In the coming years, during the 8 years of that administration, as a result, in my judgment, of a change in economic policy, we had 23.1 million new jobs created, 23.1 million new jobs.

Real median household income grew 14 percent. GDP growth averaged 3½ percent. So it does not wash to say we have to follow the same economic policy that was followed in the last decade, giving tax cuts to the wealthiest and then just praying that somehow it will all trickle down to help everybody. This country is in some significant trouble.

This country and the people in this country deserve and expect thoughtful, serious, tough decisions by this Congress. David Stockman, former Director of OMB in the Reagan administration, was on television a while back, and he said:

If there were such a thing as Chapter 11 for politicians, the Republican's push to extend the unaffordable Bush tax cuts would amount to a bankruptcy filing.

Well, let me say again. I am not someone who comes here talking about Republicans and Democrats very often. I do not think either political party is a great bargain for the American people, at least in recent times. We need to understand it is important to get the best of what both parties have to offer rather than the worst of each. We need to come to together to decide we serve the same interest; that is, the long-term best interests of this country to put the country back on track.

But I cannot any longer watch people invent a reality in order to support a kind of proposal that is going to weaken this country and increase the Federal indebtedness of this country. It simply makes no sense. I had originally tried to see if I could, because there needs to be some reality, I tried to put a chart together. The problem is, it is

too tall. So I taped it. But this chart shows, in reality, the 1,000 times there were tax cuts for millionaires and above versus the average tax cuts for the American people.

This shows the tax cuts that go to everybody under the plan that we offered this morning. Everybody, including the wealthiest Americans will get a tax cut on their income up to \$250,000 if they are married. The Republicans have said—which these red lines represent, that is not enough. We want this not just to go all the way across, we demand it goes all the way up.

Well, we are lucky it does not reach the ceiling because we are talking about massive amounts of money to be borrowed in order to provide tax cuts to the wealthiest Americans. I wish this would fit on a smaller chart, but the absurdity of it is demonstrated by the kind of tax cuts they are demanding for the wealthiest Americans.

Now, finally, let me say—I know others want to speak. Let me say this: Historians are going to look back at this time, this moment, this Congress. In 100 years, when we are all dead, historians will evaluate what we did here. What did we do? They are going to be very troubled and very concerned to try to figure out what on Earth were we thinking—at war, deep in debt, and doing tax cuts for the wealthiest Americans. They are going to wonder, what on earth were they thinking?

A friend of mine once asked the question: If you were to be given an assignment to write an obituary for someone you had never met, and the only information you had about this person now deceased was a check register, and from that you needed to write an obituary, what would you write?

That question could be asked about this country. What would historians write about this country having only the Federal budget to evaluate about our value system? Who did we stand for? Did we stand for 2 million people who are out of work? Two million times someone came home and had to say to their loved one: Honey, I have lost my job. No, it was not because I did a bad job. My job has gone to China. I was told that the company is contracting. I have lost my job. Two million times. Out of a job, out of work, out of hope, out of a home.

Then we are told, well, that is not the priority. Let's not help them, let's not extend unemployment benefits, which we have always done during a significant economic downturn. Instead, let's see if we can provide more comfort to those who are the wealthiest Americans by providing them tax cuts that are 1,000 times the size of the tax cut that the average family will get when they open their mail and finally get their tax break.

I mean, I do not understand that at all. That is not in keeping with what I understand our obligations to be to this country, No. 1, to borrow \$1 trillion. That is \$750 billion plus the interest, borrow it, principally from China,

increase the debt, and then say, well, how are we going to use it?

Well, what we are going to do is use it to give to the wealthiest Americans. By the way, this altered state of reality, which the other side uses in every debate these days—this altered state of reality is to say, this is about small business. That is fundamentally untrue and they know it. But it does not matter to them because they know it will get reported as they are helping small business.

They are not. They are not helping this country. They are not helping small business. In my judgment, I wish they would understand the need to work with us for the common destiny and common purpose of this country's long-term economic health.

I will conclude by saying, I was disappointed this morning to see what happened. But I knew it was going to happen because there is precious little opportunity in this Chamber for people to take a serious, sober look at these issues and decide what is best for the country. I think the American people deserve better, expect better, and I hope they get better in the coming days.

I yield the floor.

The PRESIDING OFFICER. The Senator from California.

Mrs. BOXER. Mr. President, I wish to say to Senator DORGAN how much I appreciated his comments, how he brings us back to the central question of why we are here and whom we are fighting for. I will miss him, and I wish him well. He is a person who gets to the heart of it.

It is key for the American people who are watching this debate today to understand one basic fact. Because of their concern for one-tenth of 1 percent of those Americans earning over \$1 million a year, the Republicans stopped a tax cut for everyone else.

I need to repeat that. Because of their concern for those 315,000, out of 307 million Americans, who earn over \$1 million a year, the Republicans, to a person, stopped a tax cut for 99.9 percent of the American people. I cannot tell my colleagues how bizarre that is to me. Not only did they block tax cuts for everyone except for that one-tenth of 1 percent, they also turned their backs on the unemployed, 2 million of whom have lost their benefits or are about to lose their unemployment benefits. In my State of California, 400,000 people are losing those benefits. They also blocked other important tax-cut extensions which I don't have the time to address.

When we block an unemployment insurance extension which gives people about \$300 a week to survive and keep their homes together, if they are actively looking for work and if they paid into the unemployment insurance system—those are the people we are helping—when that is blocked, we hurt not only their families, but we hurt the economy. Because it is very clear, from respected economists on both sides of

the aisle, that unemployment benefits are a big fiscal stimulus. In fact, for every \$1 we give someone, it turns into \$1.61 back into the economy. Why? Because people spend the moneys in their communities, and the trickle-down effect works. When we give a tax break to the top people who are earning \$10 million a year, they don't run down to the corner store with it. They put it in a trust fund for their kids. Clearly, either the Republicans don't understand what an economic stimulus is or they don't care. They certainly say they care about the deficit. But from the bottom of my heart, I ask: How could they care about the deficit when they say they want to give tax breaks to the wealthiest and not pay for them? Those tax breaks go on the backs of our kids and grandkids. It is unbelievable.

The Republicans in this body today showed whose side they are on. It is clear. We had two proposals. One said, for the first \$250,000 of income, the tax break will continue. We got 53 votes. By the way, as Senator MCCASKILL so noted, it used to be the majority ruled around here. They filibustered. They said: You guys have to get 60 votes for that. We got 53. We got a majority, not enough. That went down.

We said: OK. We know there was an election. We will go up to \$1 million. We will meet you at the corner.

Let's shake hands.

No, that wasn't enough. They want to fight for people who earn over \$1 million a year.

I wish everyone success. We all want to be very successful in life. So there isn't anything wrong with what I am about to say. But if you earn \$10 million a year, the Republicans want to give you an additional \$450,000 every year in a tax break, and they don't want to pay for it. What is interesting is, last month 90 millionaires wrote us a letter, and they talked about how they felt about giving these tax breaks to people earning over \$1 million a year. Here is what they said:

For the fiscal health of our nation and the well-being of our fellow citizens, we ask that you allow tax cuts on incomes over \$1,000,000 to expire at the end of this year as scheduled.

We make this request as loyal citizens who now or in the past earned an income of \$1,000,000 per year or more.

We have done very well over the last several years. Now, during our nation's moment of need, we are eager to do our fair share. We don't need more tax cuts, and we understand that cutting our taxes will increase the deficit and the debt burden carried by other taxpayers. The country needs to meet its fiscal obligations in a just and responsible way.

Letting tax cuts for incomes over \$1,000,000 expire is an important step in this direction.

I ask unanimous consent to have this letter printed in the RECORD.

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

DEAR MR. PRESIDENT: we are writing to urge you to stand firm against those who would put politics ahead of their country.

For the fiscal health of our nation and the well-being of our fellow citizens, we ask that

you allow tax cuts on incomes over \$1,000,000 to expire at the end of this year as scheduled.

We make this request as loyal citizens who now or in the past earned an income of \$1,000,000 per year or more.

We have done very well over the last several years. Now, during our nation's moment of need, we are eager to do our fair share. We don't need more tax cuts, and we understand that cutting our taxes will increase the deficit and the debt burden carried by other taxpayers. The country needs to meet its financial obligations in a just and responsible way.

Letting tax cuts for incomes over \$1,000,000 expire, is an important step in that direction.

Sincerely,

Cyndia Collins Arsenault, Superior, CO; Lawrence B. Benenson, New York, NY; Daniel Berger, Philadelphia, PA; Nancy Blachman, Burlingame, CA; Brady Brim-Deforest, Los Angeles, CA; Robert S. Bowditch, Jr., Brookline, MA; David A. Brown, Berkeley, CA; Mark Buell, San Francisco, CA; Richard Carbone, Williamstown, NJ; Doug Carlston, San Rafael, CA; David Chiang, Las Vegas, NV; Ben Cohen, San Francisco, CA; Bill Collins, Buffalo, NY; Tom Congdon, Denver, CO; Rob Dahle, Salt Lake City, UT; David Desjardins, Burlingame, CA; Doug Edwards, Los Altos, CA; Paul and Joanne Egerman, Boston, MA; Bob Epstein, Berkeley, CA; Ronald Feldman, New York, NY; Jerry Fiddler, Berkeley, CA; Joseph M. Field, Bala Cynwyd, PA; Christopher Findlater, Naples, FL; Charlie Fink, Washington, DC; Eric Fredricksen, Los Gatos, CA; David Friedman, Longmont, CO; Gail Furman, New York, NY;

Ron Garret, Ph.D., Emerald Hills, CA; Bill Gawthrop, Yorkville, CA; David Goldschmidt, Princeton, NJ; Joshua Gordon, Las Vegas, NV; Garrett Gruener, Oakland, CA; Doug Gullang, Wayne, IL; Richard Gunther, Los Angeles, CA; Paul Haggis, New York, NY; Nick and Leslie Hanauer, Seattle, WA; Suzanne and Lawrence Hess, San Diego, CA; Arnold Hiatt, Boston, MA; Leo Hindery, Jr., New York, NY; Bill Janeway, New York, NY; Melissa C. Johnsen, Kirkwood, MO; John S. Johnson, New York, NY; Rob Johnson, New York, NY; Wayne Jordan, Oakland, CA; William Jurika, Piedmont, CA; Joel Kanter, Vienna, VA; Joshua Kanter, Sandy, UT; Rochelle Kaplan, Salt Lake City, UT; Ravi Kashyap, Franklin, TN; John Katzman, New York, NY; John Kortenhaus, Plano, TX; David Lazarus, Queenstown, MD; Rob and Diane Lipp, Los Angeles, CA; Art Lipson, Salt Lake City, UT; Eugene Long, Plymouth Meeting, PA; Michael Marks, Red Bank, NJ; Mario Morino, Rocky River, OH; Win McCormack, Portland, OR; Dennis Mehiel, New York, NY; Herbert Miller, Washington, DC; Vibhu Mittal, Palo Alto, CA; Moby, New York, NY;

William J. Moran, New York, NY; Chris Nelson, Barrington, RI; Peter Norvig, Palo Alto, CA; Larry Nusbaum, Phoenix, AZ; Frank Patitucci, Pleasanton, CA; Morris Pearl, New York, NY; Gregory Rae, New York, NY; Bernard Rapoport, Waco, TX; Great Neck Richman, New York, NY; Jonathan Rose, New York, NY; Guy and Jeanine Saperstein, Piedmont, CA; Heike Schmitz, Palo Alto, CA; David Schroeders, Sarasota, FL; Sybil Shainwald, New York, NY; Susan Short, New York, NY; Craig Silverstein, Mountain View,

CA; Michael Steinhardt, New York, NY; Sandor and Faye Straus, Lafayette, CA; Sunil Tolani, New York, NY; Phillipe and Katherine S. Villers, Concord, MA; Scott Wallace, Washington, DC; David Walker, Bridgeport, CT; David and Vinitha Watson, Oakland, CA; George Zimmer, Piedmont, CA.

Mrs. BOXER. The letter hits on a key point. If we are serious about deficit reduction, then don't come to the floor and fight for the wealthiest Americans, many of whom say they are doing fine. If we are going to do it, tell us how you are going to pay for it.

No, the rhetoric is: We are hurting the economy when we are helping 99.9 percent of Americans. We are hurting the economy when we talk about fiscal responsibility. We are hurting the economy. We are hurting small business.

Let's be clear. As far as we can tell, not one small business over \$1 million would be impacted. I know my friend in the chair is very concerned about small business because we talked about it and he studied this. He says, if we go up to 1 million, they are covered. So all their rhetoric is nonsense. We couldn't get one vote—not one. They voted not to reduce the deficit. They voted not to help 99.9 percent of the American people because of their deep, deep, deep worry and concern about people who earn over \$1 million a year. They don't care about deficits, and they don't care about most of the people.

I don't know what else to say. That is the vote we had.

They say: We are going to come up with some grand compromise.

Maybe. But I have lived for quite a while, and I can tell my colleagues, whenever I travel, when I go to the airport, if I have a flight but another flight is leaving, I jump on that first plane because you don't know how long you will be stuck.

We have this in our hand, tax cuts for 99.9 percent of the American people, and they say: We will negotiate and come up with something. Maybe they will; maybe they won't. All I know is, the record will reflect they voted no today when they could have helped all those people.

I will close by talking about juxtaposing whom they fight for versus who needs us to fight for them. I am going to read a couple stories from people in my State. Yesterday, I read about Laura from Long Beach. Today, I am going to read some other stories. I will not use last names. This is PJ from Palm Springs:

My husband suffered a brain injury 2 years ago. He is on permanent disability. I lost my job as a paralegal in January. My benefits end this month. I have no way to pay our medical insurance. I will lose my house. I am trying to find a way to keep from becoming homeless with a disabled husband who is in constant need of medical care and 24/7 personal care. Please extend unemployment insurance.

Adam from Santa Rosa:

I am a 25-year-old lifelong California resident. I graduated from California State University. I found a good job in the science

field. I was laid off 2 years later due to the poor economic climate and forced to get unemployment insurance. I have been desperately seeking work but to no avail, and my benefits have run out. I am currently the sole provider for my wife, two children and myself. And despite all of my efforts to find work, no opportunities have presented themselves. I am having trouble sleeping because I am so nervous about what will happen if we are left stranded without any source of income as we do not have much savings, and rent and living is expensive. I fear other citizens are in the same boat. So I am writing on my family's behalf as well as theirs in the hope that some further UI benefits could be made available for those families who are still suffering from unemployment and need the assistance.

Tammie from Los Banos:

My husband worked non-stop for 33 years. In 2009 his job was outsourced to Singapore.

By the way, while we are talking about tax breaks, our side wants to end tax breaks to companies who ship jobs overseas. That side, my Republican friends—and this was a big issue in my campaign—want to keep those breaks going. Listen to Tammie from Los Banos. Her husband worked nonstop for 33 years.

He hasn't had any luck finding a job in California. Since his layoff, we have lost our home. We have sold off almost everything of value we have worked so hard for in our 32 years of marriage. Now he is on extended unemployment and that may be discontinued in December.

Of course, right now it has been discontinued because our friends don't care about it one whit. We tried three, four, five, six, seven times to try and get them to go along with us on continuing this unemployment. By the way, not beyond 99 weeks, up to 99 weeks. We can't get their support.

She writes:

He is on extended unemployment and that may be discontinued in December during the holidays when this country needs to strengthen the economy not destroy it. We will have nowhere to live; I will lose my car that takes me 200 miles per day to my job. Please do not let this happen.

This goes on and on.

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

Mrs. BOXER. I ask unanimous consent for 2 more minutes.

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

Mrs. BOXER. Tracie from Fresno:

In July last year I lost my job. I am a single parent of two children. At first I made cuts by not eating out or spending money on things we didn't really need. Then I had to give up my car versus being homeless. Now we take the city bus to school in the morning and back home in the afternoon. I look for work daily. I am a college graduate and have worked for 20 years. I need the unemployment extension to keep a roof over our heads and to feed my children. It is a scary situation to not know if your life will be tossed upside down at the hands of people that do not even know who you are.

Tracie, we know who you are. I am painfully aware of who you are and painfully aware that my colleagues on the other side, who say they care, didn't vote to help Tracie.

Again, if ever there was a time to focus on the differences between the parties, it is now. Whom are we fighting for? Today it is clear. Our Republican friends, to a person—it pains me to say—stopped a tax cut for 99.9 percent of the American people, and they stopped the extension of unemployment benefits for people such as Tracie—good, hard-working, patriotic Americans, many of whose families served in the military.

I hope for better days in this holiday season. We are not going to give up. We are going to stand and fight. We are going to stay here. But today was not a good day for 99.9 percent of the American people. I want them to know why. I hope, in this little time I have had, I have explained it so they do get it.

I yield the floor.

The PRESIDING OFFICER (Mr. FRANKEN). The Senator from Missouri.

Mrs. McCASKILL. Mr. President, I must compliment both my colleagues, Senator DORGAN and Senator BOXER, for calmly laying out the issue. Frankly, I feel a little bit like I am in the Twilight Zone. I certainly paid attention to the results in November. Anybody who is in this building paid attention to the results in November. Somehow the Republican Party thinks what happened the first Tuesday in November is that the American people wanted them to raise taxes on 99.9 percent of Americans in order to make sure the tiniest little sliver at the top gets a deficit-busting, China-borrowing, print-more-money tax bonus? I do not think that is what the people were saying.

It is beyond comprehension that these folks have talked about deficit reduction. Oh, "deficit reduction"—how many speeches have we listened to—"our grandchildren." I have listened to Dr. COBURN and I have listened to Senator DEMINT and I have listened to so many Republicans talk about deficit reduction, deficit reduction, deficit reduction, and the tiny little fig leaf they are hiding behind is the complete fallacy that a small differential in personal tax rates to people on their second million dollars of income is going to create jobs. It is not going to create jobs.

The people who are making more than \$1 million are not going to take a 3-percent personal tax cut differential and create jobs. The job creation occurs with small businesses. It occurs with people in the middle class. It does not occur when someone has another \$100,000 to put in their investment fund or another \$300,000 to put in their investment fund.

I think people need to understand that 53 Senators voted to give a tax cut to everyone—everyone, we do not care how rich you are—because you get a tax cut on your first \$1 million of income. So even if you make \$3 million, you are getting the tax cut. If you make \$5 million, you are getting the tax cut. If you make \$10 million, you are getting the tax cut. You are getting it on the first \$1 million.

So everyone in America was denied a tax cut, by the vote that just occurred, by the minority of the Senate, not the majority. The majority of the Senators who were elected to come here voted to give 99.9 percent of America a tax cut and thinks maybe that other \$300 billion will be saved on that little 0.1 percent of America. That \$300 billion, that would be a good thing to put against the deficit. It would be a great thing to put against the deficit.

So do not take these guys seriously about deficit reduction. Do not take them seriously. It is a joke. Some of these people who voted no just now did not even vote for the Bush tax cuts. Some of the people who just voted no on giving a tax cut to 99.9 percent—in fact, to give a tax cut to everybody in America on their first \$1 million—some of the people who voted no did not even vote for the Bush tax cuts. They knew they were irresponsible at the time. But now they have somehow tried to convince the American people they are looking after them.

As I said yesterday, I tell you who they are looking after. They are looking after the families who are deciding which home to go to for Christmas: Should I go to my home in Florida or my home in California or maybe up in the mountains or should I stay in the city or the people who are deciding: Where should we spend New Year's Eve? Should we go to Paris? Maybe we should go to Rome for New Year's Eve. They are not focused on the folks who are trying to figure out if they can get what their kids want for Christmas.

And 53 votes—if you think about that, there was a time in the Senate that all kinds of things—in fact, my recollection is that is the exact number of votes Clarence Thomas got to join the Supreme Court. Can you imagine in this day and age a controversial Supreme Court nominee not having to get 60 votes? Clarence Thomas got the same number of votes as we just cast to make sure everybody in America gets a tax cut on their first \$1 million in income.

I come from a State where elections are very close and, in fact, I remember when I passed my first amendment on the floor of the Senate. The vote was 51 to 49. It seems amazing to me now. That was just a few short years ago that we had votes that were 51 to 49. They were not requiring 60 votes. That was back before motherhood and apple pie needed 60 votes. One of the Senators came over to me after that amendment vote—it was 51 to 49—and they said: Boy—they were teasing me about how close the vote was. I said: Senator, in Missouri we call that a landslide.

This vote we just had—53 votes—in Missouri is a landslide. It is depressing to me that we have gotten to this level of posturing, that they are saying: If you do not give people a tax break on their second million, nobody gets one.

I am going to say it again: If you don't give people a tax break on their second million, nobody gets one.

Really? Are they going to hold on to that position? Deep down in my gut I cannot believe they are going to do that, that they are going to go home and explain to their voters: Yes, well, you don't get a tax cut because this guy I know on Wall Street who makes \$15 million in his bonus this year didn't want to have to pay the same rate he paid in the 1990s when everybody cut a fat hog and did very well. We created millions and millions of jobs in the 1990s with these same tax rates.

It is not like we are going back to the Roosevelt era of taxes. We are not going back to 75 percent of your income going to taxes. We are talking about a 3-percent difference for people who make more than \$1 million.

So I hope this gets through to the American people, and I hope they realize this is not what this election was about. This election was about holding down government spending, and my colleagues and I agree. I have been working on trying to get a cap on Federal spending with Senator SESSIONS for over a year. It is about tightening our belt on spending. But it is also about having a level playing field for the middle class in this country and not making it about the special interests that have jammed this Tax Code with so many provisions.

Most people do not realize that over 70 percent of Americans do not even itemize. So imagine how many tax provisions have been written for the wealthy. We have books and books of tax loopholes for the wealthy. As Warren Buffett has said—he does this great exercise every year in his office, which I think is fascinating. He has everyone who works in his office—from the people who clean the boardroom, to the people who park the cars in the parking lot—they calculate all the taxes they pay every year and figure out everything from sales tax, personal property tax, Federal tax, State tax—earnings tax in some localities—they calculate all of it and figure out what their real tax rate is. He said the folks who work for him who have very modest incomes, pay, I think it is 33 percent, 34 percent of their income in taxes, and he pays 16 percent.

Now, what is wrong with this picture? Listen, I have nothing against people who have captured the American dream. My husband is one of them. His first job out of college was in a steel mill. Since then he has taken huge risk as an entrepreneur, huge risk, and he has created thousands of jobs—thousands of jobs—in his lifetime, and he has done very well. We are very blessed. Does he need this tax cut? No. Do we need it? No, we do not. I think the people who are in that tax bracket have a great deal in common with my family, those who are worried about going back to the 1990s tax rate on their second million and their third million and their fourth million.

## REQUIRING REPORTS ON THE MANAGEMENT OF ARLINGTON NATIONAL CEMETERY

Mrs. MCCASKILL. Mr. President, I also rise today to talk about a subject that is, frankly, as depressing—in fact, more depressing—than the reality we just faced this morning on the floor; that is, the heartbreaking incompetence that has been uncovered at Arlington National Cemetery.

This is, in my opinion, the most sacred ground we have in this country. This is where our highest ideal of an American is laid to rest. The ceremonies that take place every day, day in and day out, at Arlington National Cemetery are a great source of national pride. For the thousands of families who have loved ones buried there, they deserve to know that location is being run with the highest level of integrity and professionalism.

In July of this year, my subcommittee on contracting discovered they have to be bitterly disappointed because due to contracting problems, you cannot be assured that people are buried where Arlington National Cemetery tells you they are buried; that even though we spent millions of dollars on contracts to make sure the system was reliable in terms of the location of the burial of these heroes, the contracts have produced nothing. In fact, the discovery was made that there were many instances where what it said on the tombstone was not true.

We began working and the hearing was mind-boggling because there was so much finger pointing—“not my fault,” “not my fault,” “not my fault”—discovering there was no real chain of command at Arlington National Cemetery. Unlike the rest of the military and the rest of the Army, it was not clear who the people at Arlington even reported to. That is the management incompetence that breeds all kinds of nonsense, when there is no accountability. And there was no accountability.

So I think the Army has taken this seriously. They clearly are embarrassed, as they should be. They are working to methodically go through the cemetery and make sure they find any instance where there is a discrepancy in terms of the burials. Just a few weeks ago, we learned that they now discovered another grave site where eight urns of cremated remains were located. The tombstone was marked “Unknown.”

Now, can you imagine there is actually someone who went back eight times to the same location to dump cremated remains in one grave?

We have been able to identify some of those remains, and those families have been notified and they will have the proper burial. They will know the location. Unfortunately, one of the sets of remains we cannot identify. It has been reburied “Unknown.”

But as we methodically go through the cemetery and try to correct these instances of heartbreaking incom-

petence, we have to have some legislation in place that provides the right accountability and oversight. I had introduced a piece of legislation along with my ranking Republican on the Subcommittee on Contracting Oversight, Senator BROWN of Massachusetts, and we have tried to work this through the process, which everyone around here knows is painfully slow, and even more painfully slow over the last 18 months since the Republican Party has been rewarded for their strategy of block everything, including things they support.

I am encouraged that it is my understanding that after I came to the Senate floor yesterday and said I was going to make a unanimous consent motion, not only have the Democrats all cleared this legislation but the Republicans have also. I think that is a good sign. I wish we had more good signs. But this at least is a good sign.

So, Mr. President, I ask unanimous consent that the Veterans Affairs' Committee be discharged from further consideration of S. 3860 and the Senate proceed to its immediate consideration.

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

The clerk will report the bill by title.

The assistant legislative clerk read as follows:

A bill (S. 3860) to require reports on the management of Arlington National Cemetery.

There being no objection, the Senate proceeded to consider the bill.

Mrs. MCCASKILL. Mr. President, I ask unanimous consent that a McCaskill amendment, which is at the desk, be agreed to, the bill, as amended, be read a third time and passed, the motions to reconsider be laid upon the table, with no intervening action or debate, and any statements related to the bill be printed in the RECORD.

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

The amendment (No. 4734) was agreed to, as follows:

(Purpose: In the nature of a substitute)

Strike all after the enacting clause and insert the following:

### SECTION 1. REPORTS ON MANAGEMENT OF ARLINGTON NATIONAL CEMETERY.

(a) REPORT ON GRAVESITE DISCREPANCIES.—Not later than one year after the date of the enactment of this Act, the Secretary of the Army shall submit to the committees of Congress specified in subsection (c) a report setting forth an accounting of the gravesites at Arlington National Cemetery, Virginia. The accounting shall—

(1) specify whether gravesite locations at Arlington National Cemetery are correctly identified, labeled, and occupied; and

(2) set forth a plan of action, including the resources required and a proposed schedule, to implement remedial actions to address deficiencies identified pursuant to the accounting.

(b) GAO REVIEW OF MANAGEMENT AND OVERSIGHT OF CONTRACTS.—

(1) IN GENERAL.—Not later than one year after the date of the enactment of this Act, the Comptroller General of the United States shall submit to the committees of Congress