

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

specified in subsection (c) a report on the management and oversight of contracts at Arlington National Cemetery.

(2) ELEMENTS.—The report required by paragraph (1) shall include the following:

(A) The number, dollar amount, and duration of current contracts at Arlington National Cemetery over the simplified acquisition threshold.

(B) The number, dollar amount, and duration of current contracts for automation of burial operations at Arlington National Cemetery, including contracts relating to the Total Cemetery Management System (TCMS), the Geographic Information System (GIS), the Interment Scheduling System (ISS), the Interment Management System (IMS), and new or modified versions of the Burial Operations Support System (BOSS) of the Department of Veterans Affairs.

(C) An assessment of the management and oversight by the Executive Director of the Army National Cemeteries Program of the contracts covered by subparagraphs (A) and (B), including the use of and actions taken for that purpose by the Corps of Engineers and the National Capital Region Contracting Center of the Army Contracting Command.

(D) An assessment of the actions taken by the Executive Director of the Army National Cemeteries Program in response to the findings and recommendations of the Inspector General of the Army in the report entitled "Report of Investigation and Special Inspection of Arlington National Cemetery Final Report (Case 10-04)", dated June 9, 2010.

(E) An assessment of the implementation of the following:

(i) Army Directive 2010-04 on Enhancing the Operations and Oversight of the Army National Cemeteries Program, dated June 10, 2010, including, without limitation, an evaluation of the sufficiency of all contract management and oversight procedures, current and planned information and technology systems, applications, and contracts, current organizational structure and manpower, and compliance with and execution of all plans, reviews, studies, evaluations, and requirements specified in the Army Directive.

(ii) The recommendations and actions proposed by the Army National Cemeteries Advisory Commission with respect to Arlington National Cemetery.

(F) An assessment of the adequacy of current practices at Arlington National Cemetery to provide information, outreach, and support to families of individuals buried at Arlington National Cemetery regarding procedures to detect and correct current errors in burials at Arlington National Cemetery.

(G) An assessment of the feasibility and advisability of transferring jurisdiction of Arlington National Cemetery and the United States Soldiers' and Airmen's Home National Cemetery to the Department of Veterans Affairs, and an assessment of the feasibility and advisability of the sharing of jurisdiction of such facilities between the Department of Defense and the Department of Veterans Affairs.

(3) SIMPLIFIED ACQUISITION THRESHOLD DEFINED.—In this subsection, the term "simplified acquisition threshold" has the meaning provided that term in section 4 of the Office of Federal Procurement Policy Act (41 U.S.C. 403).

(c) SPECIFIED COMMITTEES OF CONGRESS.—The committees of Congress specified in this subsection are—

(1) the Committee on Armed Services, the Committee on Homeland Security and Governmental Affairs, and the Committee on Veterans' Affairs of the Senate; and

(2) the Committee on Armed Services, the Committee on Oversight and Government Reform, and the Committee on Veterans' Affairs of the House of Representatives.

(d) REPORTS ON IMPLEMENTATION OF ARMY DIRECTIVE ON ARMY NATIONAL CEMETERIES PROGRAM.—

(1) IN GENERAL.—The Secretary of the Army shall submit to the appropriate committees of Congress reports on execution of and compliance with Army Directive 2010-04 on Enhancing the Operations and Oversight of the Army National Cemeteries Program, dated June 10, 2010. Each such report shall include, for the preceding 270 days or year (as applicable), a description and assessment of the following:

(A) Execution of and compliance with every section of the Army Directive for Arlington National Cemetery, including, without limitation, an evaluation of the sufficiency of all contract management and oversight procedures, current and planned information and technology systems, applications, and contracts, current organizational structure and manpower, and compliance with and execution of all plans, reviews, studies, evaluations, and requirements specified in the Army Directive.

(B) The adequacy of current practices at Arlington National Cemetery to provide information, outreach, and support to families of those individuals buried at Arlington National Cemetery regarding procedures to detect and correct current errors in burials at Arlington National Cemetery.

(2) PERIOD AND FREQUENCY OF SUBMITTAL.—A report required by paragraph (1) shall be submitted not later than 270 days after the date of the enactment of this Act, and every year thereafter for the next 2 years.

The bill (S. 3860), as amended, was ordered to be engrossed for a third reading, was read the third time, and passed.

Mrs. McCASKILL. Mr. President, I am proud we have been able to get this passed today. This is a giant Christmas present with a bow on it or a Hanukkah gift with a bow on it to thousands of American families, to let them know we are paying attention. We have very short attention spans around here. When the cameras aren't rolling, we have a tendency to move on to something else. We are always kind of gravitating toward the political fight.

This legislation should send the appropriate signal to our Nation's military, to our Nation's veterans and, most importantly, to the families who have loved ones buried at Arlington National Cemetery that we are paying attention and that we are going to continue to pay attention until we get this right. Our American pride depends on it. It is the ultimate act of patriotism. So I am proud of the fact that we have been able to get this legislation passed today.

I yield the floor.

ADDITIONAL STATEMENTS

PRONUNCIATION OF "ARKANSAS"

• Mr. PRYOR. Mr. President, today I wish to share an interesting piece of Arkansas history with my colleagues and the American people. Over the last few centuries, the origin and pronunciation of "Arkansas" has been shrouded in a bit of mystery, with many mispronunciations. So to correct any future mistakes before they are

made, I submit the following resolution on the proper pronunciation of "Arkansas." After a study by the Arkansas Historical Society and the Eclectic Society of Little Rock, the resolution was introduced and passed by the Arkansas General Assembly in 1881. The resolution was included in an article edited by Margaret Ross that ran in the Arkansas Gazette on December 4, 1960, and reads as follows:

Whereas, Confusion of practice has arisen in the pronunciation of the name of our State; and it is deemed important that the true pronunciation should be determined for use in oral official proceedings.

And Whereas, The matter has been thoroughly investigated by the State Historical Society, and the Eclectic Society of Little Rock, which have agreed upon the correct pronunciation, as derived from history, and the early usage of the American immigrants.

Be it therefore resolved by both houses of the General Assembly, That the only true pronunciation of the name of the State, in the opinion of this body, is that received by the French from the native Indians, and committed to writing in the French word representing the sound; and that it should be pronounced in three syllables with the final 's' silent, the 'a' in each syllable with the Italian sound, and the accent on the first and last syllables—being the pronunciation formerly, universally, and now still most commonly used; and that the pronunciation with the accent on the second syllable with the sound of 'a' in 'man', and the sounding of the terminal 's', is an innovation to be discouraged.

Mr. President, I hope my colleagues have found this small piece of Arkansas history as enlightening as I did, and I would hope that any future mispronunciations of "Arkansas" be "an innovation to be discouraged."•

MESSAGE FROM THE HOUSE RECEIVED DURING ADJOURNMENT

ENROLLED BILLS AND JOINT RESOLUTION
SIGNED

Under authority of the order of the Senate of January 5, 2009, the Secretary of the Senate, on December 3, 2010, during the adjournment of the Senate, received a message from the House of Representatives announcing that the Speaker has signed the following enrolled bills and joint resolution:

S. 2847. An act to regulate the volume of audio on commercials.

S. 3307. An act to reauthorize child nutrition programs, and for other purposes.

H.R. 5758. An act to designate the facility of the United States Postal Service located at 2 Government Center in Fall River, Massachusetts, as the "Sergeant Robert Barrett Post Office Building".

H.R. 6118. An act to designate the facility of the United States Postal Service located at 2 Massachusetts Avenue, NE, in Washington, D.C., as the "Dorothy I. Height Post Office".

H.R. 6237. An act to designate the facility of the United States Postal Service located at 1351 2nd Street in Napa, California, as the "Tom Kongsgaard Post Office Building".

H.R. 6387. An act to designate the facility of the United States Postal Service located at 337 West Clark Street in Eureka, California, as the "Sam Sacco Post Office Building".