

(one-half of such amount in the case of a taxpayer whose tax is determined under section 1(c) for the taxable year):

"If the household income (expressed as a percent of poverty line) is:	The applicable dollar amount is:
Less than 200%	\$600
At least 200% but less than 250%	\$1,000
At least 250% but less than 300%	\$1,500
At least 300% but less than 350%	\$2,000
At least 350% but less than 400%	\$2,500
At least 400% but less than 450%	\$3,000
At least 450% but less than 500%	\$3,500".

(b) **CONFORMING AMENDMENT.**—Section 36B(f)(2)(B)(ii) of such Code is amended by inserting "in the table contained" after "each of the dollar amounts".

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

SEC. 209. DETERMINATION OF BUDGETARY EFFECTS.

(a) **IN GENERAL.**—The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled "Budgetary Effects of PAYGO Legislation" for this Act, submitted for printing in the Congressional Record by the Chairman of the Senate Budget Committee, provided that such statement has been submitted prior to the vote on passage.

(b) **EMERGENCY DESIGNATION FOR CONGRESSIONAL ENFORCEMENT.**—In the House of Representatives, this Act, with the exception of section 101, is designated as an emergency for purposes of pay-as-you-go principles.

Amend the title so as to read: "An Act to extend certain expiring provisions of the Medicare and Medicaid programs, and for other purposes."

The PRESIDING OFFICER. The Senator from Tennessee is recognized.

TAX COMPROMISE

Mr. ALEXANDER. Mr. President, I was glad I had a chance to hear the Senators from Colorado and Oklahoma. I congratulate the Senator from Colorado on his reelection and look forward to working with him. He mentioned the importance of working across party lines. One area where we have the chance to do that, and where he can make an especially significant contribution, is in the area of fixing No Child Left Behind, the Elementary and Secondary Education Act. He has a lot of experience, earned the hard way on the ground, in that area. He is on the relevant committees, and I look forward to working with him.

Second, I join the Senator from Colorado in support for the tax plan agreed upon by the President and the Democratic and Republican leaders.

I have noticed that over the last two days, a large number of the news stories are about who wins and who gets political points for this tax agreement. I think the story is: the American people win. The focus of this Congress should be how to make it easier and cheaper to create private sector jobs. Virtually every economist who has come before us, either called by Democratic Senators or Republican Senators, has said raising taxes on anybody in the middle of an economic downturn makes it harder to create private sector jobs.

This tax agreement, which would stop the automatic increase of taxes for tens of millions of Americans, makes it easier and cheaper to create private sector jobs. So does the provision to provide 100 percent expensing for businesses. What that means is, companies that buy equipment in the next year can immediately deduct those costs. There is also a provision giving working people in this country during the next year a reduction by about one-third in what they pay on the payroll tax. That will mean these workers have more money in their pockets and perhaps they will spend it and perhaps that will help the economy grow as well.

In addition, there is the provision to give some certainty to the estate tax. Some want zero tax, some want 100 percent tax. But this comes to a common, reasonable decision for 2 years. No one on the Republican side of the aisle is completely happy with this agreement. We want the tax rates permanently extended where they are today or at least to not let them get higher. We believe that short-term decisions about taxes don't create the kind of certainty that does the best job of helping to create private sector jobs.

We welcome the fact that the President of the United States has accepted this as a part of an agreement, and at the same time, he has gotten the priority that he put a high goal on, which was the extension of unemployment compensation. Republicans don't like to see that passed in a way that adds to the debt. So we have some Democrats who don't like everything in the bill and also some Republicans who don't.

We have something we have not seen very much of for the last two years. Instead of "we won the election, so we will write the bill," we have a different attitude: Let's sit down and talk and see what we can do for the good of the country. I think this will not only result in the tax bill being passed, I think it will result in it being accepted by the people of this country. I think it will help build confidence in our economic growth. I think it will help build confidence in the ability of our government to function and deal with big problems.

I congratulate the Democratic and Republican leaders of the Senate and the House and the President for bringing the agreement this far. We have a ways to go; it is not decided yet. But it is a good step in the right direction. Instead of scoring political points, for a change, I think we are trying to score some points for the American people. When they get their paychecks in the middle of January and see the lower withholding and when they find out the amount of taxes they are not going to have to pay in a tax increase, I think they are going to be grateful.

Today, I was thinking that a Tennessee small businessperson looking at next year might say: Well, they are not going to raise my taxes and take the money my company earned and give it

to the government. Maybe I will spend some of that money to hire somebody or spend some of that money for new equipment since they will let me deduct those costs. Maybe I will go ahead and do that this year instead of over the next 2, 3, 4, or 5 years. Maybe that will help my business grow, and maybe I will hire somebody new.

Maybe it will say to the people who work at that company: I am going to have a little more money in my pocket, I will go out and spend it, and maybe I will buy some of the goods made in other small businesses and the economy will grow.

There is no doubt this adds to the deficit, but there are two ways to reduce the deficit. One is to reduce spending, which we must do. We have an opportunity to deal with that, as the Senator from Oklahoma talked about. The other way is to create new revenues, and the way you do that is economic growth.

This bill will help make it easier and cheaper to create private sector jobs. That is economic growth. That helps reduce the deficit.

I congratulate Senator COBURN, who spoke before the Senator from Colorado. Senator COBURN, Senator CRAPO, Senator GREGG, Senator CONRAD, and Senator DURBIN, the majority whip, all voted for the debt commission report. That was a courageous act on behalf of all five of them. It is one thing to go around the country saying we need to reduce the debt; it is another thing to take on a wide-ranging proposal that actually does that because it is very painful. You can't just say we are going to get rid of earmarks, which don't save a penny. You can't just say we are going to focus on discretionary spending, other than that which affects defense, which is 15 percent of the budget. You have to deal with things such as national defense and Social Security, and you have to deal with Medicare and Medicaid.

It is true the debt commission report didn't do as much on entitlements as I would like it to do. I am proud of the members of the commission. They have given us a serious proposal and I intend to take it seriously. I intend to do my best to support as many of its provisions as possible, so we can take a step forward, not just in creating private sector jobs but in attacking our other major goal, which is reducing spending so we can reduce the debt.

THE BAHAI FAITH AND ABUSE OF ITS LEADERS IN IRAN

Mr. ALEXANDER. Mr. President, I have one other comment I would like to make while I am here. It involves the Baha'i faith and the abuse of its leaders in Iran.

I rise today to discuss an issue that some constituents of mine brought to

my attention when I was in Nashville this summer. We met to discuss the plight of the Baha'i in Iran.

The Baha'i faith was founded in Persia in 1844 and is one of the fastest growing religions in the world, with more than five million followers in more than 200 countries and territories. It is the largest non-Muslim religious community in Iran today.

Baha'i followers have been persecuted for their faith by the Iranian Government since their religion was established, but the frequency and severity of the persecutions has increased under the Presidency of Mahmud Ahmadi-Nejad. More than two years ago, a group of seven Baha'i leaders, often referred to as the "Yaran" or "friends," were arrested. They were charged with pursuing propaganda activities against Islam and for spying on behalf of Israel. After more than two years of "temporary" confinement, the seven were tried in a closed court proceeding that did not meet even the minimum international standards for proper criminal procedure and protection of civil rights. The six men and one woman were each sentenced to 20 years in prison on August 8.

This is yet another example of the Iranian Government striking out against its own people. We saw violent examples of this in June of last year, when Iranian citizens began protesting the unfair Presidential election. Those who dare differ with the government face baseless charges, closed court proceedings, extremely harsh sentences, and possibly even death. The international community has expressed its outrage about the sentencing of this group, and Secretary of State Clinton issued a statement on August 12 that reaffirms our country's commitment to protecting religious freedom around the world, including that of the Baha'i in Iran.

This is more than a story from the other side of the world. There are more than 168,000 Baha'i in the United States. There are more than 2,000 in my home State of Tennessee. The men and women with whom I met in August have family members—fathers, mothers, sons, brothers, and in-laws—who have been arrested and imprisoned in Iran simply because of their faith. Their only request was that we, as Members of the United States Senate, continue to do all that we can to keep the spotlight on Iran and its persecution of peaceful citizens.

That is why I wanted to bring this matter to the attention of the Senate today. The United States has already imposed sanctions on Iran by enacting the Iran Sanctions Act. I hope by shining a spotlight on this extreme and continued abuse of peaceful adherence of the Baha'i faith by the Iranian Government, we can, No. 1, reaffirm our commitment to religious freedom around the world; and No. 2, make a little more uncomfortable the regime in Iran which perpetrates these crimes against its own people.

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

The PRESIDING OFFICER (Mr. BEGICH). The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

MIKHAIL KHODORKOVSKY TRIAL

Mr. WICKER. Mr. President, in June of this year, I joined my friend and colleague, Senator BEN CARDIN, on the Senate floor to discuss an issue of great concern to both of us and to many Americans and to many advocates of freedom and the rule of law internationally. That issue is the ongoing trial in Russia of Mikhail Khodorkovsky and his business partner, Platon Lebedev.

This trial, or what Gary Kasparov writing for the Wall Street Journal called "the latest judicial travesty," came to a close November 2. A decision by the court is expected on December 15.

Khodorkovsky was first arrested in 2003 and convicted in 2005. This trial was unfair and politically motivated according to Western human rights groups, Western media, and many other independent observers. There is broad opinion that this second trial has been staged, has not provided the opportunity to judge facts in a clear, impartial manner, and in general has not honored the rule of law.

I know this is not a jury trial. The finder of fact is a single judge. Many have claimed that this judge has come under both direct and indirect pressure in this case. In addition, the prosecution has used language in closing arguments as if a guilty verdict had already been rendered. Sadly, there seems to be little hope for a just verdict from this second trial, and now Khodorkovsky and Lebedev will face the prospect of many more years in jail. These men have already served 7 years in prison and paid an unjust price for a politically inspired campaign against them. They have sacrificed much of their lives, their freedoms, and their rights. It is time for both men to be set free and for justice to be served in Russia.

This case is broader than Khodorkovsky and Lebedev as individuals. It raises the question about whether there are truly independent functioning institutions in Russia. A guilty verdict would show that when Russian authorities want to, they can act above the law, as they did in the first trial. It would also underscore that property rights in Russia are meaningless, sending a chilling message to investors and businesses alike, both domestically in Russia and internationally. I fear we will see more cases where rights are violated and the legal process undermined.

Thankfully, it is becoming increasingly difficult for Russian authorities

to hide the illegitimacy of the charges and the process. Government officials, human rights activists, journalists, and others continue to raise questions about the legitimacy of this trial.

Some might suggest that we in the Congress and we in America should refrain from commenting on cases in a sovereign nation's court system. I disagree. I do not think this is true when a nation's court system is clearly not independent and is being used to undermine the rule of law and fundamental democratic principles.

I have led efforts to support congressional resolutions and hearings to draw attention to specific issues about this case because I believe they are symbolic of broader and disturbing trends in Russia. I and other colleagues in the Senate will continue to do so.

As I said in June of this year:

The United States stands behind those who call for freedom from tyranny and justice around the world. We must continue to stand with Mikhail Khodorkovsky and Platon Lebedev.

As a second flawed trial comes to conclusion, this is truer now than ever before. The international community will be closely watching the outcome of this case. I urge my colleagues, President Obama, and the administration to do the same. I hope Russia will choose the right path and somehow that justice will prevail in this infamous case.

I yield the floor.

The PRESIDING OFFICER. The majority whip.

WELCOMING HIS EXCELLENCY BRONISLAW KOMOROWSKI

Mr. DURBIN. Mr. President, on April 10, 2010, as word spread of the tragic plane crash that killed President Lech Kaczynski, First Lady Maria Kaczynski, and scores of other Polish patriots, Poles gathered by the thousands outside St. John's Church in Warsaw, grieving for their terrible loss. That loss was also felt around the world. On that unspeakably sad day, I visited the Polish Consulate in Chicago to pay my respects. People were streaming to the consulate from all over Chicago and throughout the Midwest. They drove with Polish flags proudly displayed on their cars and waited in long lines to sign the condolence book, leave flowers, or simply whisper a prayer.

Days later, the U.S. Senate observed a moment of silence for all those who lost their lives in the Katyn Forest in Smolensk and for the heartbroken people of Poland. Some asked then: How will Poland survive such a devastating loss?

The people of Poland did so by relying, as they always have, on faith, family and freedom. On July 4, the Polish people chose their fourth democratically elected leader. Today, that leader, President Bronislaw Komorowski, is making his first visit as President of Poland to the United States. We are honored he is here.