on the Republican side. If somebody comes, I will, of course, yield the 4 minutes.

The latest report is that there are no further speakers until we move on to the judicial nomination.

I wished to use the time remaining to respond to two of the points that have been made. Before I do that, let me just say that as I have kept track during the debate, the minority party has discussed debt, bureaucracy, Presidential appointments, punishment of success, ObamaCare, jobs, fuel prices, picking winners and losers, campaign contributions, out-of-control spending, equal opportunity, and massive new tax increases.

The subject at hand is actually much smaller than this; that is, the indisputable fact that at the very high end of the American income spectrum, people are paying lower tax rates than regular American families—whether it is Warren Buffett's self-proclaimed example of paying only 11 percent in total taxes or the average of all the 400 highest income earners in the country being only 18.2 percent. These are people earning—in the case of the 400—over one-quarter of a billion dollars each in 1 year and paying the rate equivalent to what a single Rhode Island truckdriver pays. That is the issue.

We should have a progressive Tax Code. One of the speakers said we do have a progressive Tax Code and that the income tax generates 31.2 percent of the total income tax revenue from high-income folks versus 14.2 percent from the middle as their rate. But it is worth focusing on the fact that when my Republican colleagues talk about taxes and they focus on income taxes, they leave out the payroll taxes, which virtually every American pays or a great number of Americans—more pay payroll taxes than income tax, I believe.

If we look at all those taxes and put them together, we find that the top 1 percent of Americans do indeed pay 28.3 percent of the taxes. One percent pays 28.3 percent of the taxes. That sounds pretty progressive, until we realize the top 1 percent in America controls more than one-third of the Nation's wealth; the top 1 percent holds more than one-third of the Nation's wealth but pays only 28 percent of the taxes. That is not progressive, if we are measuring in what we are usually taxing, which is income and wealth, not just the existence of a human being on the planet.

If we go to 5 percent, then the top 5 percent pays 44.7 percent of all our taxes, which again is a lot. It is progressive but not when we consider that 5 percent owns or controls more than 60 percent of the Nation's wealth. We are a country in which more than half the wealth of the country—more than 60 percent of it is concentrated in the hands of one-twentieth of the population, the top 5 percent. So for them to pay a higher rate makes a lot of logical sense. What we find is that they actually pay a lower rate all too often.

The other point I wish to address is the argument that this will take money from the pockets of small businesses. If we look at the Office of Taxation and Treasury's definition of a small business and look at how many would be affected by this bill, it would be 3.3 percent; nearly 97 percent of small businesses would have zero effect from this bill. Of the 3.3 percent that would be affected, it is hard to know how many of those are high-income individuals who incorporated themselves for tax purposes but don't fit the ordinary definition of a small business.

When we look at the fact that Americans across the country have spent the last week sitting down going through their receipts, filing their tax returns, sitting at the kitchen table trying to make sense of it all and get it filed on time, for a great number of those folks, what they know from Warren Buffett and others is that the people making one-quarter of a billion dollars a year are paying lower rates than they are, and it is not right. It is not just me saying that is not right; it is Ronald Reagan saying that is not right. He said it was ''crazy''—his word—that a millionaire should pay a lower tax rate than a busdriver pays.

The PRESIDING OFFICER. The Senator from Rhode Island has exhausted his time. The Senator from Tennessee is here to speak.

Mr. WHITEHOUSE. I yield the floor.

The PRESIDING OFFICER. The Senator from Tennessee has 1 minute.

Mr. CORKER. Mr. President, this last March, 64 Senators—32 on each side—wrote a letter to the President asking for real tax reform and real entitlement reform.

I think most of us know today's exercise is a political exercise. It is not intended to deal with deficits. It is intended to divide.

Last week, I heard the President speaking at a college in Florida about the Buffett tax. In that speech, he was talking about spending all that money on things they were interested in. In other words, this money is not being used, per the President's speech, in any way to reduce deficits.

I encourage all those on both sides of the aisle—32 Senators on each side—who have spoken earnestly and sincerely about progrowth tax reform and entitlement reform to not follow this folly of division but to hold together, as we need to do something that is great for our country.

It is my hope that by later this year—possibly in a lameduck, although I hope something happens sooner than that—all of us who truly care about solving problems, not about scoring political points, which this bill is about, will come together and do something great for our country.

I yield the floor.

EXECUTIVE SESSION

NOMINATION OF STEPHANIE DAWN THACKER TO BE UNITED STATES CIRCUIT JUDGE FOR THE FOURTH CIRCUIT

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to consider the following nomination which the clerk will report.

The legislative clerk read the nomination of Stephanie Dawn Thacker, of West Virginia, to be United States Circuit Judge for the Fourth Circuit.

The PRESIDING OFFICER. Under the previous order, there will be 60 minutes of debate equally divided and controlled in the usual form.

The Senator from Vermont.

Mr. LEAHY. Mr. President, let me make sure I understand. The time is now divided for an hour until the vote?

The PRESIDING OFFICER. That is correct.

Mr. LEAHY. I thank the distinguished Presiding Officer, and I welcome him back after the break and all Senators on both sides of the aisle.

The Senate is going to consider the nomination of Stephanie Dawn Thacker, of West Virginia, to fill a judicial vacancy of the Fourth Circuit Court of Appeals, and I know the distinguished Senator from West Virginia, Senator MANCHIN, will be coming to speak in a few moments.

I would note this is a judicial vacancy on which the Senate Judiciary Committee voted unanimously more than 5 months ago, as the distinguished Presiding Officer will recall, in favor of this nomination. After thorough debate and background, we voted for her unanimously. That was 5 months ago. She should not have had to wait this long.

She should have been confirmed last year. With nearly 1 in 10 judgeships across the Nation vacant and the judicial vacancy rate remaining nearly twice what it was at this point in the first term of President George W. Bush, the Senate needs to do more to reduce judicial vacancies so that all Americans can have the quality of justice that they deserve.

The Federal Judiciary has been forced to operate with the heavy burden of 80 or more judicial vacancies for more than 3 years now. There is nothing to justify this extended period with years of vacancies numbering more than 80 around the country. Congress has not created scores of new judgeships, as we did in a bipartisan fashion during the Republican administration of Ronald Reagan and George Herbert Walker Bush. Indeed, when the Senate was confirming 205 circuit and district court nominees during the first term of President George W. Bush, we lowered vacancy rates more than twice as quickly.

I will include for the RECORD at the conclusion of my remarks a copy of the Internet article entitled, ''1000 days,''

by Doug Kendall and Ryan Woo of the Constitutional Accountability Center, on this point.

I also remind the Senate of the study by the Congressional Research Service on the historically high vacancies for record amounts of time about which I spoke earlier this year. This level of vacancies has been perpetuated for the entire Presidency of President Obama because Senate Republicans have adopted ''new standards'' and refused to enter into prompt agreements to schedule votes on qualified, consensus nominees.

Today's vote is pursuant to the agreement reached by the majority leader and the Republican leader last month. This is the first Court of Appeals nominee to receive a vote pursuant to that agreement. This is only the second Court of Appeals nominee to receive a Senate vote all year. Both were qualified, consensus nominees who should have been confirmed last year and would have been but for Republican filibusters.

It should not have taken 4 months and 2 days after being reported by the Senate Judiciary Committee for the nomination of Judge Adalberto Jordan to be considered by the Senate. Judge Jordan of Florida was finally allowed to fill a judicial emergency vacancy on the Eleventh Circuit. Finally, after a 4-month Republican filibuster that was broken by an 89 to 5 vote, and after Republicans insisted on 2 additional days of delay, the Senate voted to confirm him 94 to 5. A superbly-qualified nominee, he is the first Cuban-American to serve on the Eleventh Circuit. His record of achievement is beyond reproach. Judge Jordan is by any measure the kind of consensus nominee who should have been confirmed without such delay. Despite the strong support of his home state Senators, Senator NELSON, a Democrat, and Senator RUBIO, a Republican, Senate Republicans filibustered and delayed his confirmation in October, in November, in December, and in January. It should not have taken another 2 days after the Senate voted overwhelmingly to bring the debate to a close to have the confirmation vote.

The nomination of Stephanie Thacker is similar, and Senate Republicans have acted in a similar, all too familiar pattern. When confirmed, Stephanie Thacker will be the first woman from West Virginia to serve on the United States Court of Appeals for the Fourth Circuit. She, too, is strongly supported by both her home state Senators. She, too, is a qualified, consensus nominee. She has been forced to wait 5½ months for Senate consideration, with no good purpose. Hers is not a nomination that should have been delayed and filibustered by Senate Republicans after it was reported unanimously by the Senate Judiciary Committee last November 3.

Ms. Thacker is the kind of qualified, consensus nominee who in past years would have been considered and confirmed by the Senate within days of being reported unanimously by the Judiciary Committee. She is an experienced litigator, who, in her 21-year career as a Federal prosecutor and private defense attorney, has tried nearly two dozen cases to verdict or judgment and argued appeals before the Fourth Circuit and the West Virginia Supreme Court. Much of her career has been dedicated to public service. She served as an Assistant U.S. Attorney for the Southern District of West Virginia for 5 years and participated in the first prosecution in this country under the Violence Against Women Act—an important piece of legislation that I am working with Senator CRAPO to reauthorize.

She continued her career as a Federal prosecutor for another 7 years in the Child Exploitation and Obscenity Section of the Criminal Division of the Department of Justice. There, she focused on prosecuting cases dealing with child pornography, child sexual exploitation, sex trafficking, sex tourism, obscenity, and criminal nonsupport offenses. She rose to Deputy Chief of Litigation and then to Principal Deputy Chief. While at the Justice Department, Ms. Thacker was awarded the Attorney General's Distinguished Service Award.

Why would any Senator stall confirmation of this consensus nominee? What purpose did it serve? Must all nominees of President Obama be delayed and obstructed and stalled?

I thank the majority leader for scheduling this vote. He has secured an agreement to vote on the long-delayed nomination of Judge Jacqueline Nguyen of California to fill one of the judicial emergency vacancies plaguing the Ninth Circuit, the busiest circuit in the country. She, too, is a consensus nominee who could and should have been confirmed last year. Her consideration has been delayed more than 5 months and will not occur until May 7. But there are two more Ninth Circuit nominees to fill judicial emergency vacancies who are before the Senate awaiting final consideration. Paul Watford of California was reported favorably by the Senate Judiciary Committee in early February. His nomination should be scheduled for a confirmation vote without further delay. Justice Andrew Hurwitz of Arizona was reported favorably by the Senate Judiciary Committee in early March. His nomination should also be scheduled for a confirmation vote. There is no good reason for delay. The 61 million people served by the Ninth Circuit are not served by this delay. The Circuit is being forced to handle double the caseload of any other without its full complement of judges. The Senate should be expediting consideration of the nominations of Judge Jacqueline Nguyen, Paul Watford, and Justice Andrew Hurwitz, not delaying them.

The Chief Judge of the Ninth Circuit, Judge Alex Kozinski, a Reagan appointee, along with the members of the Judicial Council of the Ninth Circuit, have written to the Senate emphasizing the Ninth Circuit's ''desperate need for judges,'' urging the Senate to ''act on judicial nominees without delay,'' and concluding ''we fear that the public will suffer unless our vacancies are filled very promptly.'' The judicial emergency vacancies on the Ninth Circuit are harming litigants by creating unnecessary and costly delays. The Administrative Office of U.S. Courts reports that it takes nearly 5 months longer for the Ninth Circuit to issue an opinion after an appeal is filed, compared to all other circuits. The Ninth Circuit's backlog of pending cases far exceeds other Federal courts. As of September 2011, the Ninth Circuit had 14,041 cases pending before it, more than three times that of the next busiest circuit.

If caseloads were really a concern of Republican Senators, as they contended last year when they filibustered the nomination of Caitlin Halligan to the D.C. Circuit, they would not be delaying the nominations to fill judicial emergency vacancies in the Ninth Circuit. If caseloads were really a concern, Senate Republicans would consent to move forward with all three of these Ninth Circuit nominees to allow for a final up or down vote by the Senate without these months of unnecessary delays.

None of these nominees should be controversial. They are all mainstream nominees with bipartisan support. Judge Nguyen, whose family fled to the United States in 1975 after the fall of South Vietnam, was confirmed unanimously to the district court in 2009 and the Senate Judiciary Committee unanimously supported her nomination to the Ninth Circuit last year. When confirmed, she will be the first Asian Pacific American woman to serve on a U.S. Court of Appeals in our history.

Paul Watford was rated unanimously well qualified by the ABA's Standing Committee on the Federal Judiciary, the highest rating possible. He clerked at the United States Supreme Court for Justice Ruth Bader Ginsburg and on the Ninth Circuit for now Chief Judge Alex Kozinski. He was a Federal prosecutor in Los Angeles. He has the support of his home state Senators and bipartisan support from noted conservatives such as Daniel Collins, who served as Associate Deputy Attorney General in the Bush administration; Professors Eugene Volokh and Orin Kerr; and Jeremy Rosen, the former president of the Los Angeles Chapter of the Federalist Society.

Justice Hurwitz is a respected and experience jurist on the Arizona Supreme Court. He also received the ABA Standing Committee on the Federal Judiciary's highest rating possible, unanimously well qualified. This nomination has the strong support of both his Republican home state Senators JOHN MCCAIN and JON KYL.

Chief Justice Roberts and the Attorney General have both spoken about the serious problems created by persistent judicial vacancies. More than

160 million Americans live in districts or circuits that have a judicial vacancy that could be filled today if Senate Republicans would just agree to vote on the nominations now pending on the Senate calendar. The Senate should act to bring an end to the harm caused by delays in overburdened courts and we should start with the Ninth Circuit. Senate Republicans should consent to votes on the Ninth Circuit nominees without more delay and obstruction.

I ask unanimous consent that the article to which I referred be printed in the RECORD.

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

[From the Constitutional Accountability Center, Mar. 27, 2012]

1000 DAYS

(By Doug Kendall and Ryan Woo)

Today marks the 1000th consecutive day during which our judicial system has been operating with the burden of 80 or more vacancies on the federal bench. Aside from a completely anomalous period following the creation of 85 new judgeships in 1990, this is far and away the longest period of time during which the federal courts have been forced to operate at such an understaffed level. Across the country, these vacancies have translated into rising caseloads for overworked judges and unacceptable delays for the countless Americans seeking justice in the courts. While it is possible that the vacancy total will dip below 80 in the coming days due to a slow drip of confirmations secured by a recent and hard-fought-for deal in the Senate to allow confirmation votes on 14 judicial nominees, this slow trickle is not anywhere close to the decisive action that is needed to resolve the vacancy crisis that has been plaguing the country for nearly three years.

Although much has changed over the past 1000 days, one thing that has remained constant is the partisan obstruction by Republicans in the Senate that has kept the judicial confirmation process moving at a crawl. While a backlog in vacancies is typical at the beginning of a presidential term, the vacancy rate is usually brought down to a more manageable level well before a president's fourth year in office. Indeed, by this point in the first terms of Presidents Bill Clinton and George W. Bush, the vacancy totals were 55 and 45, respectively, and the Senate had already confirmed 181 of President Clinton's nominees to the lower federal courts and 172 of President Bush's. By comparison, the Senate has only confirmed 134 of President Obama's nominees.

The glacial confirmation pace that has kept the vacancy number so high for the past 1000 days can be traced back to Republican obstruction at all levels of the judicial confirmation process. Most important, even uncontroversial nominees are facing unprecedented cloture votes before they can be confirmed. The process of delaying floor votes for nominees has resulted in an average wait time of 111 days between the Judiciary Committee vote and Senate confirmation vote for President Obama's nominees. In sharp contrast, President George W. Bush's nominees waited an average of just 22 days.

There should never again be a period when the federal judiciary faces such a high number of vacancies for so long; if the vacancy total dips below 80 in the coming days, it will hardly be a cause for celebration. Rather, it will be a reminder that even in an election year, the Senate must put partisan wrangling aside and continue to staff the federal judiciary. The Senate owes nothing less to the judges and everyday Americans who bear the brunt of this politically-inflicted judicial vacancy crisis.

VIOLENCE AGAINST WOMEN REAUTHORIZATION ACT OF 2011

Mr. LEAHY. Mr. President, speaking of the Senate Judiciary Committee, as we begin to work now after the Easter/Passover recess, I wish to thank all Senators who have come to the floor in recent weeks to express their bipartisan support of the Violence Against Women Reauthorization Act and who have emphasized, and I agree, the need for the Senate to take up and reauthorize this landmark legislation.

For almost 18 years, the Violence Against Women Act—called VAWA—has been the centerpiece of the Federal Government's commitment to combating domestic violence, dating violence, domestic assault, and stalking. The impact of this landmark law has been remarkable. It has provided lifesaving assistance to hundreds of thousands of men, women, and children, and the annual incidence of domestic violence has dropped by 50 percent since the act was passed.

Support for the Violence Against Women Act has always been bipartisan, and I appreciate the bipartisan support this reauthorization bill has already received. Senator CRAPO and I introduced the reauthorization of the Violence Against Women Act in November. With Senators HELLER and AYOTTE joining as cosponsors in March, we now have 61 cosponsors in the Senate from both sides of the aisle. I hope the Senate will take up and pass this bill soon.

The Violence Against Women Act is about responding to domestic and sexual violence. Its programs are vitally important. Our legislation has looked at and learned from the experiences and needs of survivors of domestic and sexual violence from all around the country. We have also heard the recommendations of those tireless professionals who work every single day—I might say virtually every single night—to serve. It builds on the progress that has been made in reducing domestic and sexual violence and makes vital improvements to respond to unmet needs, as we have each time we have reauthorized the Violence Against Women Act.

The provisions that a minority on the Judiciary Committee labeled controversial are, in fact, modest changes to meet the genuine, unmet needs that service providers have told us they see every day as they work with victims all over the country. This is what we have done on every single VAWA reauthorization. We have looked at what we have learned since the last one and then taken steps to recognize those needs of victims that are not being met and find ways to meet them. That is nothing new or different. It is what we have always done. Because we have improved it each time, it is one of the reasons domestic violence has dropped. This should not be a basis for a partisan division or delay.

The legislation also improves important changes to respond to current economic realities. We all know while the economy is now improving, these remain difficult economic times, and we have to be responsible in how we spend the taxpayers' money. That is why in our bill we consolidate 13 programs into 4. We remove duplication and bureaucratic errors. It is another thing we do each time we reauthorize to make it better. It would cut the authorization level for VAWA by more than $135 million a year. That is a decrease of nearly 20 percent from the last reauthorization.

The legislation also includes significant accountability provisions, including audit requirements, enforcement mechanisms, and restrictions on grantees and costs. Again, we are saying we want to do the right thing in the Violence Against Women Act, but we also want to protect the taxpayers' dollars. That is why it is a bipartisan bill. It is a product of careful consideration, and that is why it has widespread support.

There is no reason not to take it up and debate it and pass it. The Judiciary Committee passed this bill after considering a number of amendments, including a substitute offered by the minority. I have reached out to the distinguished ranking member, Senator GRASSLEY, and asked about possible amendments and time agreements for consideration. We should do what we have always done ever since the first VAWA years ago and pass it with strong bipartisan support. These problems are too serious for us to delay.

Any one of us who has served in law enforcement has gone to a scene where somebody has been severely battered, sometimes killed. I know when I have gone to the scenes I never heard a police officer say: Is this a Republican or a Democrat? They say, is this a victim? What do we do to help them? That is what this is. It is not a Republican or Democratic bill; it is a sensible bill to help the victims of violence.

This is crucial, commonsense legislation. It has been endorsed by more than 700 State and national organizations, numerous religious and faith-based organizations, as well as our law enforcement partners. The last two times the Violence Against Women Act was reauthorized, it was unanimously approved by the Senate. It seems sometimes that partisan gridlock has become the default in the Senate in recent years. We are better than that. We should rise above gridlock. There is no reason we should delay considering this bill. It has the support of 61 cosponsors across the aisle. Let us pass it.

As I have said before, domestic and sexual violence know no political party. Violence happens to too many people in this country. Its victims are Republicans and Democrats. They are rich and poor, young and old. They are male and female. They are straight and gay. Nobody falls into a category where they are immune to this kind of violence. So let us work together and

pass this strong VAWA reauthorization legislation and let us do it without delay. It is a law that has saved countless lives. For my fellow Senators, I would say this is an example of what we in the Senate can accomplish if we work together.

PAYING A FAIR SHARE ACT

Lastly, before I came to the floor, I heard the strong support for the Paying a Fair Share Act. It has been called the Buffett rule. The Buffett rule is a commonsense bill, ensuring that taxpayers at the top of the economic ladder pay at least the same tax rate paid by hard-working middle-class families in my State of Vermont and all other States. No longer should handsomely compensated CEOs or those who live off trust funds pay a lower effective tax rate than the people who work for them.

Frankly, I think it is remarkable and regrettable that such a principle of tax fairness should evoke controversy. It is more regrettable still that opponents have erected a supermajority barrier in an effort to prevent debate on this straightforward principle. We should debate whether the wealthiest should pay at least the same rate of taxes as hard-working middle America and then vote for it or vote against it. If a Senator wants to vote to protect the wealthiest Americans, fine, stand and vote that way or vote to protect hard-working American families. But when we filibuster, what we are doing is voting maybe. That is voting maybe.

Let's have the courage to vote for the millionaires and protect them from any kind of a tax such as ordinary Americans pay or vote for ordinary Americans and say everybody should pay the same kind of tax. Vote one way or the other, but don't duck it by having a filibuster, where we can say: I looked at it and I voted maybe. We are not elected to vote maybe.

I am pleased to join Senator WHITEHOUSE and others as a cosponsor of the bill which calls for a minimum 30-percent tax rate for taxpayers with adjusted gross incomes above $1 million. This just says they are going to pay at least the tax rate paid by middle-class families, and it also will reduce the deficit by $47 billion over the next decade.

While hard-working Vermont families and small businesses are struggling to make ends meet in a difficult economy, tax fairness has continued to erode, benefiting the wealthiest 1 percent at the expense of the rest of the country. Right now, a very large proportion of millionaires pay a smaller percentage of their income than do a larger share of moderate-income taxpayers.

Warren Buffett, one of the wealthiest people in the world, noted in a New York Times op-ed article last year that he paid taxes of only 17.4 percent on his taxable income—a lower percentage than paid by any of his 20 employees. They paid from 33 to 41 percent. In fact, the nonpartisan Congressional Research Service studied these claims and confirmed Mr. Buffett's assertion that a large proportion of millionaires pay a smaller percentage of their income than average working Americans and Vermonters do.

Let us end the loopholes. Tax day is upon us. Let us stand and say we are going to end the loopholes, we are going to end these special provisions that allow some of the wealthiest to pay less than hard-working Americans. It is simply a matter of fairness.

Again, let us vote yes or no. If someone wants to vote to protect the millionaires, then, fine, vote no. If someone wants to say have it be fair, then vote yes. But let us vote. Having a filibuster means we vote maybe. None of us get elected or paid to vote maybe.

Mr. President, I see the distinguished senior Senator from West Virginia on the floor and I see his distinguished colleague.

I am sorry, I now see the Senator from Pennsylvania. Before I yield the floor, I ask unanimous consent, if there are quorum calls during this hour, the time be divided equally.

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

Mr. LEAHY. Mr. President, I ask unanimous consent when the time goes back to this side, that first the distinguished senior Senator from West Virginia be recognized and then his distinguished colleague from West Virginia, Senator MANCHIN, be recognized, both to speak for the time remaining to the Senator from Vermont.

I ask unanimous consent that when time is yielded back to me, the time remaining to the Senator from Vermont, which will be approximately 15 minutes, be divided between the two Senators from West Virginia.

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

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. TOOMEY. Mr. President, I ask unanimous consent to speak as though in morning business.

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

TAX FAIRNESS

Mr. TOOMEY. Mr. President, I rise this afternoon to speak against the so-called Buffett rule. This is a gimmick. It is a political gimmick. This is not a serious effort to deal with a ridiculously broken Tax Code. This is not a serious effort to deal with a completely broken budget. And, frankly, it is very disappointing to me that we are wasting time on this instead of dealing with both of those things.

We have a Tax Code that is ridiculous, impossible to understand, counterproductive to economic growth, and that badly needs a complete overhaul that would simplify the Code, get rid of much unfairness, lower marginal rates, broaden the base, and encourage strong economic growth. Instead, we have this little gimmick because we don't have the political leadership to deal with the underlying real problem of a badly flawed Tax Code.

Likewise on budget policy, this does nothing meaningful for our massive budget deficits that we have been running. In fact, this body chooses again for the third consecutive year not to even have a budget. It is unbelievable. Instead, we are going to waste time arguing about this political stunt.

The President proposed a budget, at least. Unfortunately, it was not a serious budget, not a serious attempt to deal with the massive deficits we are running. It is the fourth consecutive year of trillion dollar deficits. Instead of dealing with that, we have this gimmick.

Let's be clear. This is not a serious attempt to deal with tax reform or the budget. This so-called Buffett rule, this tax increase, would raise less than $5 billion a year. That amounts to about one-half of 1 percent of the $1 trillion deficit the President has proposed that we run. In fact, it would cover about 2 days' worth of the deficits we are running for 2013.

Here is a chart that illustrates the deficit we will have under the President's policies without the Buffett tax. Here is the deficit we will have if we pass the Buffett tax. If you can't tell the difference, it is because there is no meaningful difference.

Folks, we ought to be dealing with the real tax reform that we need to encourage economic growth and help reduce this deficit. Instead, we are wasting time with this.

Since we are not doing what we ought to do, why are we having this argument? Unfortunately, it looks as though it is an effort on two fronts. One is to simply engage in class warfare, generate envy and resentment, and try to use that for political gain. And, secondly, it is an effort to distract from the underlying mismanagement of economic policy and fiscal policy we have seen from this administration.

I know what the claim is from the other side. We hear this is all about making sure the rich pay their fair share. I have to say I have a little trouble taking lectures on fairness from folks who think taxpayers ought to be made to put $500 million into a solar energy company that does not have a competitive product, which drives it into bankruptcy at the cost to the taxpayers, from the same folks who want to force taxpayers to continue subsidizing plug-in cars people don't want to buy. That kind of crony capitalism and distorting of our economy at the expense of taxpayers doesn't strike me as fairness, so I have a hard time taking a lecture on fairness from people who advocate those things.

But let's look at this Tax Code. If we want to talk about fairness, that is fine. How about the fact that, according to the Joint Committee on Taxation, almost half of all Americans today pay no income tax at all or actually receive money through the income tax code? The other half pays all of the taxes. We are hearing from our friends