

world on this Human Rights Day on the issue of religious liberty.

Last but not least, the cause for women around the world is something that bears watching as well. Some of these issues are interrelated. When I talk about human trafficking and human slavery, a disproportionate number of those held in bondage around the world are young women and young girls.

On the issue of human rights with regard to women, there are a couple of parts of the world that are very troubling. Afghanistan comes to mind because just today we got the report that a senior advocate for women in Afghanistan was shot down by unknown gunmen on Monday. It is the latest assassination against women's rights activists in the country. Najia Seddiqi was headed to her office in the eastern Laghman province when she was shot and killed. She was the head of the Women's Affairs Department for the Laghman province. Her predecessor in that post was killed just 4 months ago. The Taliban, which many hold responsible for the attack, has not yet had a comment, but it comes just a week after a teenage girl who was volunteering at an anti-polio drive was fatally shot northeast of Kabul. The Taliban has targeted senior female officials in the past for working in the U.S.-backed Afghan Government. That is just one issue of a coordinated attack to go after women who dare to participate in the political life of the country. It goes beyond that.

There is this very troubling law in Afghanistan which the government claims to have tried to clear up. It is called running away. Basically some judges have interpreted running away as a crime. It has been used against young girls and women who run away from home because it is a home where they are being abused or a home where they are being forced to marry somebody.

There are some sad stories I want to share. A 17-year-old leapt from her roof to the streets of Kabul in an effort to avoid marriage ordained by her grandfather when she was only 9 years old. The judge who heard the case mentioned that Farima ruined her life. The judge stated in a court that the court is a place where a woman can plead for divorce or custody of her children only if and when she has five male witnesses and a husband or a fiancé who condones the separation.

This is the 21st century we are talking about. We are not reading something from history. This is happening right now. Of course we all know the story of the brave little girl in Pakistan who was shot. We hear these cases every single day. It goes on and on. I could be here for 3 hours highlighting abuses against women, against religious liberty, the abuses of human trafficking and human slavery around the world. I think what is important today on December 10, Human Rights Day, is to take a moment and understand that

the cause of human rights is not a partisan cause; it is not even a nationalist cause. It is a human cause that requires each and every one of us to raise our voice and to call attention to any time and any place where human rights are violated.

I want to congratulate the leading role this government has played in calling attention to those abuses around the world and in being honest with ourselves when these things are happening here at home. Of course, like anything else, we have to first set the example before we can lead, and that is why I think it is so important that on the issue of human trafficking and modern-day slavery that the United States have cutting-edge legislation which deals with an emerging problem that keeps changing and so the laws have to adapt to it. I hope we will take the first step in doing that by authorizing the Trafficking Victims Protection Act as soon as possible.

I suggest the absence a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

#### DEATH TAX

Mr. HATCH. Mr. President, we are in the midst of an intense debate about how to deal with the expiration of bipartisan tax relief at the end of this year.

The President and the Democratic Party campaigned primarily on raising the top marginal rates. Yet income tax rates are not the only tax policy set to expire at the end of this month. If Congress does not act, the currently low death tax rates which have previously been supported on a bipartisan basis will skyrocket. They will go from an exemption amount of \$5 million and a tax rate of 35 percent to an astonishingly low exemption amount of \$1 million and a 55-percent tax rate.

The question is clear: Where are the Senate Democrats on this issue? Again, a low death tax has previously been a rare point of bipartisan agreement. Yet this past July, my friends on the other side of the aisle proposed and passed a bill that included a tax cut extension for individuals making under \$200,000 or families making under \$250,000.

Conversely, the bill would have designated the millions of families in New York, New Jersey, Florida, Virginia, and elsewhere who make in excess of \$250,000 as rich and subject to higher taxes. Still, when it came to the death tax, this bill, which was supported by all but one Democrat in this Chamber, was silent.

In other words, that bill assumed that current death tax rates would expire—a crushing blow to America's

families and businesses and farms. This bill, which, once again, was supported by nearly every Senate Democrat, would allow the death tax to skyrocket and the exemption to be reduced to the lowest amount in over a decade, creating an administrative and compliance burden for nearly 1 million estates.

Allowing death tax policy to expire is another example of the President putting ideology and sentiment ahead of economic reality. While the death tax targets the transfer of wealth from one individual to an infinite amount of other individuals, the repercussions are felt throughout all income levels.

From a person working in the cornfields, to a cashier at a mom-and-pop store, to a gas station attendant, the long arm of the death tax affects more than the so-called wealthy. It is called the death tax not only because it is a tax imposed at a time when family members are grieving over the loss of a loved one but also because it can be a death sentence for the family businesses and farms that American workers depend on for their livelihoods.

I know a lot of my friends on the other side of the aisle understand this. Some have spoken on the floor of the Senate in favor of extending the death tax rate. Some have introduced legislation to do so.

My friend, the chairman of the Finance Committee, where I serve as the ranking member, has indicated he would like to see the current death tax regime extended. So what is the problem? Unfortunately, bare-knuckle politics is getting in the way of good policy. And the President's insistence on a \$2 trillion tax increase is undermining progress on resolving the death tax.

I have been a longtime proponent of repealing the whole death tax. Not only is it double taxation and a deterrent to savings, but it also sucks up capital in the marketplace. The death tax adds inefficiency to our economy. It is what economists refer to as dead-weight loss. In other words, it creates another burden on our free market system that prevents the full potential of economic growth.

For instance, many family farms have to purchase insurance in order to prepare for paying the death tax so they do not end up having to literally sell the farm just to pay the death tax. This added cost is embedded into the cost of goods when sold. In other words, American consumers, American workers, or Americans looking for work are those who will ultimately pay the death tax.

This past July, the Joint Economic Committee analyzed the costs and consequences of the death tax. In a report the committee found that, as of 2008, the death tax has cumulatively reduced the amount of capital stock in the U.S. economy by roughly \$1.1 trillion since its introduction as a permanent tax in 1916, equivalent to 3.2 percent of the total capital stock.

Coincidentally, since its inception nearly 100 years ago, the death tax has

raised just under \$1.3 trillion in total revenue. By comparison, that is equivalent to the U.S. Federal deficit for fiscal year 2011 alone. But that was over all those years—100 years. And keep in mind, the loss is \$1.1 trillion, and yet all it has raised is \$1.3 trillion. So think it through.

I have some news for those seeking to engage in class warfare. The death tax does not reduce income and wealth inequality. Perversely, the estate tax creates a barrier to income and wealth mobility.

In an interview this past year with the Associated Press, Deputy Secretary of Agriculture Kathleen Merrigan described an epidemic of sorts that is hitting our farmlands across the United States. She did not talk about rising fuel prices or droughts. Instead, Secretary Merrigan discussed how our country's farmers and ranchers are getting older and fewer young people are taking their place. I have heard time and time again that the death tax is the No. 1 reason family farms and businesses fail to pass down to the next generation.

Consider also that heirs are often forced to sell an asset of the farm in order to meet this arbitrary tax. These assets are likely generating revenue and could be a vital part of the family farm. But because of the death tax, family farms and ranches are instead forced to sell these assets or sell the farm to pay the death tax.

This chart shows just in a few States the drought-stricken farmers who are at risk for the death tax in 2013. I have chosen to show South Dakota, Nebraska, Iowa, California, Wyoming, and Montana. You can see the percentages.

As you can see from the chart, in South Dakota, farms over \$5 million, 15 percent, farms over \$1 million, 49 percent; in Nebraska, farms over \$5 million, 16 percent, farms over \$1 million, 49 percent; Iowa, farms over \$5 million, 15 percent, farms over \$1 million, 47 percent; California, farms over \$5 million, 11 percent, farms over \$1 million, 42 percent; Wyoming—just so I do not leave out the Intermountain West—farms over \$5 million are 8 percent of the farms, farms over \$1 million are 33 percent. Or take Montana: Farms over \$5 million are 7 percent of the farms, and farms over \$1 million, 30 percent.

We ought to repeal the death tax. I do not want these farmers to have to sell the farm to pay the death tax. It might make sense in a college social justice seminar, but it has no place in serious discussions about fiscal policy; that is, the death tax.

Recently, the Joint Committee on Taxation released an estimate on how many more taxable estates, farming taxable estates, and small business taxable estates would be affected by the increase in the death tax over the next 10 years. This chart I have in the Chamber shows that.

The numbers are astonishing. If Congress does not act, we will see more than 15 times the number of taxable es-

tates, more than 13 times the number of small business taxable estates, and a whopping 24 times the number of farming taxable estates. And to add fuel to the fire, farmers already have to recoup the economic losses incurred from the recession.

This is kicking farmers and ranchers while they are down. The recent droughts—and that is what this other chart shows—have caused an unprecedented economic hardship. If we decrease the exemption amount for the death tax from \$5 million to \$1 million, just look at how many more farms will possibly be exposed to the death tax in certain drought-stricken areas.

As you can see on the chart, that central part, shown in the real dark purple or black—whatever that is—that is the big drought area. The States shown in red are not as bad, but they still have very severe drought. The States shown in the darkened area basically are in extreme drought. They have been going through that.

According to the information compiled from the U.S. Department of Agriculture, as you can see on that chart, 15 percent of the farms in South Dakota are valued over \$5 million. But look at the number of farms valued over \$1 million—an astonishing 49 percent.

Look at California: 11 percent of the farms are valued at over \$5 million, but 42 percent of the farms are valued at over \$1 million. Then there is Montana where 7 percent of the farms are valued over \$5 million but 30 percent are valued over \$1 million. Not all of these farms will necessarily be impacted by the death tax next year, but I can guarantee you that most of them will down the road.

The fiscal cliff presents us with a pivotal moment. How we tax our citizens is ultimately a question of what we stand for. With respect to the death tax, the question is whether we stand for families and jobs or whether we stand for redistribution regardless of the consequences.

We need to resolve death tax policy. We can no longer afford to put small businesses, family farms, and individuals in a position where each year uncertainty about the death tax rate and exemption amount causes them to divert income away from creating jobs and toward unnecessary death tax planning. This is important stuff, and it is not something we can just blindly or blithely wipe out.

It is time for the President to lead on this issue. The President, tellingly, said when he was running for President in 2008 that his experience running for President was one of the critical bullets on his resume qualifying him for the job. Other than writing and part-time teaching, President Obama has made a career running for office. Well, he will never run for office again, as far as he is concerned. It is time to put aside the campaign and take up the mantle of leadership. It is time to make the tough decisions necessary to get our economy moving again.

Resolving the death tax is a good place to start, and should he decide to lead, he will find partners on both sides of the aisle to join him.

As you can see from those charts, these are serious matters. To have to sell the family farm in order to pay the death tax is not a good thing or to have to borrow to keep it alive is not a good thing. To have to pay heavy insurance rates through the years to be able to pay at least something of the death tax—it may be a better way of trying to help, but it puts these farmers and their families in a real bind.

We should get rid of the whole death tax, but I do not believe our friends on the other side are willing to do that. So then the least we should do is keep the tax rate at 35 percent, with an exemption of \$5 million, doubled to \$10 million for the family. That would help a lot of these farmers keep their farms, it would help our country to still be an agriculture-related country, and it would stop voracious people from hovering over those farms, swooping them up at low rates.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

#### FAST VOTING ACT

Mr. COONS. Mr. President, like millions of Americans, on November 6, just over a month ago, on election day, I stood at the polls and I cast my vote, and then when I got home I stayed up late to see the results come in. I was still awake when President Obama delivered his acceptance speech. In those remarks, he said:

I want to thank every American who participated in this election, whether you voted for the very first time or waited in line for a very long time. By the way, we have to fix that.

There is so much we have to fix. It was 11:38 p.m. on the east coast when the Associated Press called the election for President Obama, but Andre Murias, an 18-year-old first-time voter in Miami Dade County, FL, was still in line waiting to cast his ballot. Andre had been in line at South Kendall Community Church for nearly 5 hours by the time he cast his ballot just before midnight, and that is nothing compared to the 7 and 8 hours many other Floridians waited to cast their ballots during the State's condensed early voting period. "This is a mess," one voter said. "It is chaos."

Rashell Hobbs, another first-time voter, waited 5 hours in Chesapeake, VA. "This is just horrible," Rashell said. "There is no reason it should take this long."

Voters across the country had other challenges or problems voting. Voters