

that HERB, he understood retail, whether it was in politics fighting for the people and their day-to-day needs or the national policy of looking out for working families as they build their lives. He stood up for Wisconsin cheese, the Green Bay Packers, his basketball team. But most of all, he stood up for the people. With HERB, what a sense of honor. His handshake was always good. You could count on him. It was a binding contract.

SCOTT BROWN

I wish also to say a word about Senator SCOTT BROWN. Many of you know that I was a social worker and a child abuse worker. I want to say personally, I so admire Senator BROWN's candor and being forthcoming when he shared with the world his own child abuse experience in his book, "Against All Odds." He not only experienced the terrible thing that happened to him, but he went on to talk about how he handled this terrible tragedy. I must say, I compliment him. It was a model, that as a young boy this terrible event would not hold him back. I am sure his powerful words helped many others come into the light. As a former child abuse social worker, I want to thank him publicly for what he has done not only in this institution but to help other boys—and even girls—who also faced a terrible tragedy and refused to be a victim but went on to do well. I wish him well.

JIM WEBB

Senator JIM WEBB, the Senate's own marine and former Secretary of the Navy, I have known him for more than 20 years, since he was Secretary of the Navy under Ronald Reagan. Well, in the beginning we fought on many issues, particularly gender equality. When Senator WEBB was the new Secretary of the Navy and I was a new Senator, we had a different view on where women should be in the military, and we duked it out. But you know what. Over the years we came to know each other, respect each other, and appreciate each other's views. I so appreciate the fact that he is an unabashed, unrelenting fierce fighter for our men and women in uniform, fighting for them when they are on the front lines and when they return to the homefront.

I am so proud of the fact that I could vote for the 21st century GI bill for those serving in the military, to make sure that when they are on the front line, they get the education here so they will not be on the unemployment line. His bill was the most significant legislation for veterans since World War II. So I say to Senator WEBB, semper fi, and God bless you.

JOE LIEBERMAN

Then to my good friend, JOE LIEBERMAN—my friend JOE, a true Independent. We have worked together on issues related to the Middle East and the safety and security of Israel. We worked to bring character education into our schools because we do believe that character counts.

Working with JOE—whether it was to help create national service, move national legislation, or to say that in our schools we should come to understand the need to teach respect, responsibility, fairness, caring, and citizenship—wow, these were values that should be not only in our schools but throughout our country.

JOE has been so faithful to his religious beliefs. He has also been faithful to the Constitution he was sworn to uphold and to the people of Connecticut. I want him to know we so appreciate his service to Connecticut and to the country.

I wanted to be sure that the day would not end without me acknowledging these wonderful people who have given a big part of their lives to making this country a better place. I want to, in the most heartfelt way—I am so sorry we did not have a bipartisan dinner or party to be able to express this. I would have liked to have been in the same room, breaking bread with them, in order to be able to tell them how much we appreciate them, across party lines, across those lines that ordinarily divide us. They came from different parts of the country, they arrived in the Senate with different objectives, they will leave under different circumstances. But I want to again let them know that each and every one of them had a positive impact on me and I think a wonderful impact on the future of this country. So I wish them well. God bless and Godspeed.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. MCCONNELL. I ask unanimous consent that the order for the quorum call be rescinded.

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

FILIBUSTER REFORM

Mr. MCCONNELL. Madam President, over the past few weeks, we have been discussing a plan by the Democratic leadership to break the rules of the Senate in order to change the rules of the Senate; in other words, the nuclear option. This plan would break their very clear commitment, which was given at the end of 2006 when they were still serving in the minority, to respect the rights of the minority. It would break their promise to follow the Golden Rule, and it would break their pledge to never, ever use the nuclear option to break the Senate rules.

They have governed in a much different way. Their actions yesterday on the pending bill related to the Transaction Account Guarantee Program illustrate well the heavyhanded "my way or the highway" manner of running the Senate.

Senate Republicans voted overwhelmingly to get on this bill—voted

overwhelmingly to get on the bill. We soon found out, however, that no good deed goes unpunished. Less than a minute after agreeing to adopt a motion to proceed to the bill, the Democratic majority filled the amendment tree to prevent any Senator, Republican or Democrat, from offering any amendments.

Republicans have significant, on-point amendments we would like to offer. For example, Senator CORKER has an amendment that requires the FDIC to charge the full premium necessary to cover the cost of this insurance. Senator VITTER has a similar amendment. Senator CORKER also has an amendment that would make participation in the TAG Program voluntary so banks don't have to pay premiums for insurance they don't use. Senator WICKER has an amendment that would limit the term and exposure of the extension of the TAG Program.

Other Members on both sides of the aisle have additional amendments that are relevant to this bill. No Senators, however, Republican or Democrat, will get to offer any of these amendments because of the autocratic manner in which the Democratic majority is handling this legislation, which is, by the way, the same way they have handled the previous bills nearly 70 times.

Within 2 minutes, after blocking out all amendments, the Democratic leadership filed cloture on the bill so our friends could end debate on this legislation before it even began. This procedural hard ball, like blocking out all amendments by filling the amendment tree, is all too common.

This is the 107th time the Democratic majority has moved to cut off debate on a matter, be it a bill, an amendment, or a conference report, on the very same day—the very same day the Senate began considering the matter. And to boot, this is a bill that never went through committee. Like so many other bills the Senate has considered under the Democratic majority, it was written behind closed doors. This has happened nearly 70 times as well.

In short, what happened on this bill is a prime example of the Democratic leadership's hat trick: bypass the committee process to write a bill behind closed doors; prevent anyone, Republican or Democrat, from representing their constituents by offering an amendment; and then move to end debate on the bill—again, this is a bill that never went through committee and that no one was allowed to amend—on the very same day the Senate takes up the bill. The Democratic leadership, no doubt, likes running the Senate this way because it gives them nearly total control—nearly total control—or, as they prefer to describe it, this approach is "efficient." Efficient. Now that they are no longer in the minority, this is what they believe the Senate should aspire to be.

One can describe this heavyhanded approach in a lot of ways, but you can't say it comports with their promise to

respect minority rights. You certainly can't say it is an example of the golden rule, and you can't say it resembles anything like how the Senate used to be run, how the Senate is supposed to be run, and how our Democratic colleagues promised they would run it. The heavyhanded way the Democratic majority is handling this bill is a prime example of the fact that we don't have a rules problem around here, we have an attitude problem around here.

So I would call on my Democratic colleagues—especially those who are not in the leadership and who have the experience and wisdom that comes from serving in the minority—to work with us to get the Senate back to how it is supposed to function. I urge them not to be complicit in irreparably changing the Senate as an institution that respects the rights of the minority and the views of the constituents whom the minority represents.

Madam President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

Mr. BARRASSO. I ask unanimous consent to speak as in morning business.

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

HEALTH CARE TAX HIKES

Mr. BARRASSO. Madam President, I rise today to talk about the tax hikes that are going to be hitting middle-class families all across this country, and it is going to do so in a way that many Americans do not realize. Everyone in Washington is talking about the fiscal cliff and the tax increases that might come from that, but today I wish to talk about something different; that is, the tax increases that are coming regardless of what happens with the fiscal cliff. Those are the tax hikes we are seeing because of President Obama's health care law.

People who have been following this closely know that President Obama's health care law guarantees that middle-class families will pay higher taxes. The President promised repeatedly that he would not raise taxes on the middle class. As a matter of fact, he said, "If you're a family making less than \$250,000 a year," referring to his health care plan, "my plan won't raise your taxes one penny—not your income taxes, not your payroll taxes, not your capital gains taxes, not any of your taxes." That is what the President said. But once he got into office, President Obama arranged for his health care plan to be written behind closed doors. Democrats in Congress passed it, and they did it strictly along party lines.

This law included more than 20 different tax increases. These tax increases amount to more than \$1 trillion over the next 10 years. Of those, a dozen taxes specifically targeted middle-class taxpayers. The most famous, of course, is the individual mandate tax. That is the one which requires that all Americans buy a government-approved health insurance plan. If they don't for even 1 single month out of the year, then they have to pay the tax. Members of the Senate ought to remember this one. This is the one the American public still finds very unfavorable, to the point that still a majority of Americans want to change or either completely eliminate and repeal the President's health care law.

The law continues to be very unpopular. One of the main reasons has to do with this tax. It is a tax that is going to hit families harder than single people, and it is going to hit the middle class harder than wealthier Americans. You know what. That is the way it was designed, amazingly. That is the way the Democrats in this body designed the tax—to hit the middle class harder than wealthier Americans. By 2016, 4.7 million low- and middle-income households will face a tax for not buying government-approved health insurance. It was entirely predictable. In fact, a lot of us on the Republican side of the aisle did predict it right here on the floor of the Senate.

Well, this leads me to another aspect of the health care law that the White House and the Democrats have not been eager to talk about, and it is the role specifically related to this tax, and that is the role of the IRS, the Internal Revenue Service. The law gives the IRS unprecedented new powers to do what? To probe into taxpayers' lives.

Right after the election—and they waited until after the election—the Obama administration started releasing a wave of new health care regulations. These include new rules on how the IRS plans to implement the new health care taxes. Just last week, they put out proposed rules on how they are going to enforce the new Medicare payroll taxes. They still haven't said exactly how they plan to enforce the individual mandate tax.

But we do know IRS agents are going to be verifying who bought health insurance and taxing everyone who didn't. We know the IRS will be doing more tax audits for health care spending. We know the IRS will be able to confiscate Americans' tax refunds. Why? Well, to pay for health care taxes—not to pay for health care but to pay for health care taxes and to assess interest and late fees on people without insurance.

We know we are going to see an army of new IRS agents and auditors—to do what? They are going to investigate the health insurance choices of Americans and their families. The agency is going to have to collect a huge amount of data not just from insurance compa-

nies but from the American people. The IRS is going to want to know details such as the cost and the benefit structure of every person's health insurance policy. They are going to want to know who in each household is covered and how long they have been covered. They will want to know the incomes people reported to their insurance company and what other kind of coverage their employer may have offered.

To get all of this information, the Internal Revenue Service will have to develop new layers, additional layers of redtape for businesses and for families, new forms, new filing procedures, and new instructions. It is going to have to come up with some way for taxpayers to resolve any discrepancies, and there are going to be a lot between what their tax returns say and the data the insurance companies report. It is going to be a nightmare. It is not clear how the IRS is going to do this, but people are certainly going to need to keep very careful records. It is also clear that a lot of Americans are going to be defending themselves against audits.

All of that is work the IRS is going to have to do just to get ready for this massive amount of new bureaucracy. The problem is that several independent reviews have found that the agency is seriously unprepared. In one, the Treasury Inspector General for Tax Administration found that the IRS is not equipped—not equipped—to implement the law contained in what is called the "largest set of tax law changes in more than 20 years." The IRS hasn't even conducted a thorough review of the law that it is required to execute. As a result, the Inspector General's Office said it wasn't able to determine whether the IRS had adequately planned for the workforce it will need.

There was a separate analysis done. There was an analysis done by the House of Representatives. They found that the IRS could need more than 16,000 new IRS agents, new IRS examiners, new IRS support employees. Well, you know as well as I that the American taxpayers will get hit with the bill to pay for the salaries of all of those new IRS employees—the agents, the examiners, and the support employees.

The American people knew what they wanted from health care reform. What they asked for was the care they need from the doctor they choose at a lower cost. That is what the President and Democrats promised them. It turns out that what the American public has gotten is fewer choices, more regulations, and higher taxes.

In meeting after meeting, when visiting with constituents in Wyoming, I said, "How many of you believe that under the President's health care law, you are going to pay more for your health insurance?" All of the hands went up.

I said, "How many of you think that the quality and availability of your care because of the President's health