

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 Madam President, I ask unanimous consent that the order for the quorum call be rescinded.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

care law is going to go down or it is going to get worse?" Again, all of the hands went up.

Now what these same people are learning is that the IRS is the chief Federal enforcer for key parts of President Obama's health care law. The people of my State and the people around the country do not like it at all.

What we are going to have as a result of the health care law is a much larger Internal Revenue Service. They are going to have broad new powers—powers to investigate, powers to monitor, and powers to tax the American people. At the same time, there is real doubt about whether the agency is even up to the job.

America's middle-class families don't want, don't need, and cannot afford more taxes. They don't want, they don't need, and they cannot afford a more powerful Internal Revenue Service, with more agents looking into the details of their health care choices, but that is exactly what President Obama and every Democrat in this body have given to the American people.

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

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

The 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.

#### TRIBUTE TO DR. SANDY GREENBERG

Mr. COONS. Mr. President, I rise today to join with my colleague, Senator PAUL, to discuss the life and work of an exceptional American, Dr. Sandy Greenberg, who is here with us today, along with his wife Sue and his sister Brenda.

Sandy, in my view, is an honorary Delawarean because he spends a month every year at one of our most beautiful beaches, Rehoboth Beach. But he is much more than that. A successful businessman and philanthropist, Sandy has a wide variety of interests and life experiences. He has founded and run software and technology companies, he is a pioneer in the use of technology in medicine, and helped bring telemedicine to rural health care facilities as chairman of the Rural Health Care Corporation.

He was appointed by President Clinton to the Board of the National Science Foundation. As a young man he took a break from his studies at Columbia, where he roomed with Art Garfunkel—a well-known musician—to work as a fellow in Lyndon Johnson's office.

All of this on its own merits would make for a life well-lived and a substantive, meaningful contribution to our country. But there is one thing I have not yet mentioned. At the young

age of 19, Sandy went blind. He lost his sight, and with that all likely hope of the successful completion of his college career or a successful career in life. He was told by the social workers who met with him after glaucoma stole his sight from him that his future would likely consist of assembling screwdriver kits in a sheltered workshop in his hometown in upstate New York.

But because of the kindness and the intervention of his roommates—Art Garfunkel and Jerry Spire—and others who volunteered—Marc Mukasey—who dedicated countless hours reading to him, he was able to finish his class work, to be successful in completing his studies at Columbia, and then to go on to Harvard Law School and to Oxford, and then to go further and further.

He has lived his entire adult life and achieved a career most of us can only dream of while also plunged in darkness. His exceptional courage and his perseverance don't end there. Today he wants to serve others and catalyze a transformative shift in the health of our Nation by ending blindness by the end of this decade.

Is this outrageous? Is this audacious? Maybe. But that is what experts said when President Kennedy stood before this Congress—in the same year, 1961, that Sandy lost his sight—and challenged our Nation to put a man on the Moon by the end of that decade. The best and brightest minds, the top scientists and researchers of Kennedy's generation rose to that challenge and achieved his impossible dream. Now, for this generation, Sandy and his wife Sue have once again raised our sights and challenged the best scientific and medical researchers in the world to rise to an enormous challenge—a challenge that has been with us from the beginning of mankind.

In the Bible itself we hear of blindness, of people who could not see with their eyes but only their hearts. For millennia, humanity has struggled to understand and overcome blindness. Yet today we have the scientific tools necessary to reach for a cure—to restore the physical sight so many of us take for granted to those who otherwise live in darkness; to bring to life the 39 million people in this world who live without sight, many in the world's poorest countries, at a time when experts already believe 80 percent of blindness can be prevented or cured.

We know we can do it. Just think of what an awe-inspiring accomplishment this would be, what a triumph of the human mind, of individual initiative, of collaborative efforts of the scientific method, of modern technology, and of our investment in the belief that America can and should be a world leader in curing the diseases that have ailed humanity for generations.

Mr. President, a majority of all research scientists in human history are alive today. That remarkable fact alone carries with it great potential. That is why Sandy and his wife Sue

created the Prize to End Blindness by 2020, to take advantage of this incredible historic opportunity to bring together scientists and researchers and end blindness by the end of this decade. To inspire them, the Greenbergs have provided a prize of more than \$2 million in gold. Why gold? Well, it is a reminder of the color of the beautiful shimmering sunsets Sandy and Susan enjoyed together in the waning days of Sandy's sightedness, and it is a reminder of the beauty of the challenge of a prize to restore sight to millions who live in blindness.

Mr. President, I am no expert on the health or science of the eye, but we are blessed to have in this Senate two Members who are. We had some supportive comments that will be given by Senator BOOZMAN of Arkansas, but I am particularly glad and honored to be joined today by Senator PAUL, by Dr. PAUL, who is not only a tireless advocate for the people of Kentucky, but who, by professional training and background, is an ophthalmologist.

I yield the floor at this time.

The PRESIDING OFFICER. The Senator from Kentucky.

Mr. PAUL. I thank Senator COONS for inviting me, both figuratively and literally, across the aisle to join him on this side—I am glad to be here today—and for introducing me to this prize that Sandy Greenberg has brought forward to end blindness.

I am an eye surgeon. I have also done research on glaucoma and have been a longtime member of Lions Club International, whose primary research and goal is the prevention of blindness.

One of the heroes to the Lions' eye movement and to our work worldwide on blindness has been Helen Keller who, at the age of 19 months, lost not only her vision but her hearing. In 1925, she came to the Lions Club International with this mandate—and this is part of her speech from that day:

You have heard how through a little word dropped from the fingers of another, a ray of light from another soul touched the darkness of my mind and I found myself, found the world, found God. It is because my teacher learned about me and broke through the dark, silent imprisonment which held me that I am able to work for myself and for others. It is the caring we want more than the money. The gift without the sympathy and interest of the giver is empty. If you care, if we can make the people of this great country care, the blind will indeed triumph over blindness.

The opportunity I bring to you, Lions, is this: To foster and sponsor the work of the American Foundation for the Blind. Will you not help me hasten the day when there shall be no preventable blindness; no little deaf, blind child untaught; no blind man or woman unaided?

There is a long history, both in our country and in other countries around the world, of private philanthropy and these prizes. Going back to the early 18th century, there was a prize for longevity. The Harrisons, father and son, worked for nearly 40 years to develop a clock to precisely measure where they were on the Earth, to measure longitude.