

It is a big market. We produce 25 percent of all the money in the world. If you don't like Tennessee's rules, as long as they fit the constitutional framework of not imposing a burden on interstate commerce, you don't have to sell in Tennessee. We hope you will. And if it is as easy for you to collect the tax as it is to find out the weather in your hometown, we don't know why you wouldn't.

We don't know why you would even expect that you would be treated better than somebody who lives in Tennessee and goes to work every day in Tennessee and pays taxes in Tennessee and collects taxes in Tennessee. We will treat you just as well as we do the local folks, but we are not going to treat you any better and put you at an advantage with our hometown businesses. That is what this is about, and that is all it is about.

Let's make clear what this is not. It is not a tax. It is about taxes already owed. It is not a Federal tax. It is State taxes already owed. Sales taxes and use taxes, that is all we are talking about.

Are we telling any State they must do this or must do that? No. We are saying to States that we are simply affirming the spirit of the Tenth Amendment, which says: You have the right to decide for yourself, Mr. Governor, Ms. Legislator, what your State tax structure ought to be. It is up to you. If you want to have just some people pay the sales taxes and use taxes that are owed and other people to not pay them, that is up to you too. That is your business. But this is a States rights Tenth Amendment decision that leaves to the States this ability.

I wanted to talk mostly about what we are talking about: We are talking about what happens when you buy something online, from a catalog, and the local store, and making sure that States are able, if they wish, to treat all businesses in the same way. That is why so many conservative leaders, as they have understood this bill, have come to support it.

This is a rarity in the Senate. This is an 11-page bill. Some people say it has been rushed. I wish to respectfully disagree with that. This legislation was introduced beginning in 2001. It was introduced in almost exactly the same form in 2011. It had a full hearing in the Senate Commerce Committee in 2011 in almost the same form of the 11-page bill that is before us today. Exactly this bill was filed on February 14, 2013, so everyone has had plenty of time to read it since February 14.

This is a bill that has been here for a long time, and the reason it is before us and hasn't come through the Finance Committee is because the Finance Committee simply wouldn't hear it, act on it, and report it. We have a chance to amend it. The majority leader has said there will be amendments. It is my hope that Senators will come to the floor with their amendments as early as this afternoon. I hope Senators would want to keep amendments aimed at the subject of the debate, the mar-

ketplace fairness debate. There are many issues that have been raised. Let's bring them up, let's debate them, and let's vote on them. That is what we do when we are acting properly in the Senate.

I mentioned some of the conservative leaders who have talked about this issue. William F. Buckley, before he died, talked about the unfairness of treating instate sellers one way and out-of-State sellers another way. Another leading advocate for the idea of marketplace fairness is Al Cardenas, who is chairman of the American Conservative Union. He has written eloquently about it.

Former Governor Jeb Bush, former Governor Mitch Daniels, Governor Mike Pence, the Congressman from Indiana—these are leading conservatives on the Republican side. They have all said if Congress does not act, it freezes into place a system that picks and chooses among winners and losers, that treats one taxpayer one way and one business another way. That is not a good principle. That is not a good conservative principle at all. That is why so many of the Republican Governors, the Republican leaders—Art Laffer, President Reagan's favorite economist and distinguished writer, wrote in the Wall Street Journal last week that it would actually help economic growth if States were permitted to collect taxes from all of the people who owe it rather than some of the people who owe it. Mr. Laffer said, and I am paraphrasing, that the best tax policy is one that, when there has to be a tax, taxes the largest number of people at the lowest possible rate.

Governor Haslam of Tennessee, Governor Otter of Idaho, many of the Governors have said if we have the opportunity to collect the taxes from everybody who already owes them, we have in mind a tax rate we would like to lower. We would like to have a lower sales tax rate in Tennessee. We don't like a 10-percent tax rate. One reason we have it is because some people do not pay it even though they owe it. The reason they do not pay it is because out-of-State sellers—catalog, online—many of them do not collect it as others will do.

I think that is a summary of the legislation before us. It is about States rights. It is an 11-page bill. It has been before the Senate for months. The idea has been before the Senate for years. It does not seek to tell any State to do anything.

New Hampshire does not have a sales tax. After this law is passed New Hampshire citizens will not have to pay a sales tax. If a New Hampshire company or Michigan company sells in Tennessee they will have to do what Tennessee companies do, or anybody else who sells in Tennessee will have to collect the tax and send it to the State government—or not sell. But unlike 20 years ago, that is pretty easy today. As I have said, it is as easy as putting in a ZIP code and finding out the weather. One can compute the tax the same way I found out what my ice cream ingredi-

ents from Williams-Sonoma cost and what the tax was, and in the same way I paid that tax.

I look forward to the debate. I hope we can enact this bill. We have had 2 good votes: one at 74 votes and one at 75 votes. A majority of Democrats supported each vote. A majority of Republicans supported each vote. There is substantial support in the House of Representatives. This is an important States rights piece of legislation. It is part of our job to simplify things and not to require States to play "Mother may I?" with Congress about what their tax structure ought to be.

FISHING BARRIERS

Mr. ALEXANDER. Mr. President, seeing no other Senator here, I would like to turn to another matter. In his biography of Thomas Jefferson, Jon Meacham writes that Jefferson liked to fish. Jefferson "had a favorite spot," Meacham writes, "below the old dam on the Rivanna River." Thomas Jefferson, if he were alive, would be pleased to know Americans followed his example. Americans like to fish, and in Tennessee we have nearly 900,000 Tennesseans who bought fishing licenses last year, and they like to fish below the dams just like President Jefferson liked to do because they know that is where the fishing is sometimes the best.

That is why there is such an uproar in Tennessee and in Kentucky and from fishermen all over the country about the unreasonable obstinance of the U.S. Army Corps of Engineers in seeking to put up physical barriers to fishing below the 10 dams on the Cumberland River.

The Corps of Engineers is an honorable institution. The flooding season is upon us, and we all remember the terrific job they did last year and the year before when we had such serious floods along the Mississippi. We are grateful to them for that. But for whatever reason, the Corps of Engineers is rejecting every reasonable proposal from the States of Tennessee and Kentucky to say let us work with you to ensure safety below the dams on the Cumberland River in a way that continues to allow fishing when it is safe and that allows us to attract the jobs into our area.

Senator CORKER, Senator McCONNELL, Senator PAUL, Congressman WHITFIELD, Congressman COOPER, Congresswoman BLACKBURN—we have all introduced legislation we call the Freedom to Fish Act. I met with every general and colonel I could find. I even talked to the Secretary of the Army and said: What in the world are you doing here? On these 10 dams ever since they have been built in the 1960s, people have been fishing there with their children and grandchildren. Some of the most ardent fisherman are retired Army Corps of Engineers people.

They always come back and say: We have to ensure public safety. Of course they have to ensure public safety, but there are various ways to do that. They do not have to put up physical barriers across the dam. So they are on a path to take \$2.6 million, during a time of sequester, that is needed for other projects to build these monstrosities across the river below these 10 dams.

Up to now it has been mostly those of us in Congress who registered the complaints of the men and women who like to fish. I went to a rally at Old Hickory Lake about a month ago. There were a lot of people there. They were not of any particular party, I would say. They were tea party, environmentalist, outdoors men and women, retired Corps of Engineers people, a lot of grandparents—people were mad because they fished there with their grandchildren and wanted to keep doing it. Then I went up to Kentucky to Lake Barkley a week ago with Senator McCONNELL, Senator PAUL, and Congressman WHITFIELD and found the same sort of thing there.

The argument is that it is unsafe. Of course it is unsafe when the water is spilling through the dam. That is about 20 percent of the time. The rest of the time it is safe. Restricting fishing below the dams 100 percent of the time when it is only dangerous 20 percent of the time is like keeping the crossing gate down over the railroad track 100 percent of the time. We could do that. I think we have nearly 130,000 railroad crossings, but if we had a gate down on them all the time we could never go anywhere. People expect drivers to have enough sense to stay off the track when the train is coming. The track is not dangerous when the train is not coming and the water is not dangerous for fishing when it is not spilling through the dam.

One reason we are outdoorsmen in this country—and the great American outdoors is a part of the American character and our ethic—is we want to go outside and evaluate the risk. We want to be on our own. We want to be able to make decisions. We don't want a government that is so all powerful and all knowing that it makes it risk free when we go into the great American outdoors.

Now we have an additional voice that comes from the Democratic side of the aisle, and more important from the legal side. The Corps of Engineers, in talking with me, said: You know, we have legal liability. Here is an article that was in the Tennessean yesterday about the comments of Jerry Martin, the U.S. attorney for the Middle District of Tennessee, who retired last week. He was appointed by President Obama as a leading Democrat in the area. This is the U.S. attorney position that was first held by Andrew Jackson at one time. This is what the article said:

Responding to the U.S. Army Corps of Engineers' proposal to limit fishing on dams along the Cumberland River and its tribu-

taries in Kentucky, former U.S. Attorney Jerry Martin said that the Corps' plan is not worth the effort.

Martin, who just weeks ago would have been responsible with carrying out the Corps' wishes, said the Tennessee Valley Authority's siren system, which goes off when water is released from the dams, is enough to ensure public safety.

The Corps has proposed barriers along the river that would limit fishing access, citing safety concerns. Detractors say the move could cost millions of tourism dollars every year.

"These waters belong to the citizens," Martin, who was appointed by President Barack Obama in 2010, said in a prepared statement. "In light of the tremendous protection from liability enjoyed by the Corps, I don't think it's reasonable for the Corps to ban everyone at all times from these public places.

I am concluding my remarks because I see the Senator from Wyoming has arrived.

Let's stop and think about this a minute. The Corps of Engineers now already has everybody in Tennessee of any political stripe saying: You are taking an unreasonable step. They have the wildlife agencies of Tennessee and Kentucky saying: We would like to work with you to help you do a better job of ensuring safety below the dams when the water is spilling through the dams, which is 20 percent of the time. We have the Tennessee Valley Authority with dams on the Tennessee River, which makes the Cumberland look like a stream, and the TVA allows fishing below the dams. It has sirens, it has signs, it has whistles. It assumes people are wise enough not to roll up just below the dam when the water is spilling through it. Just like we assume we are wise enough, if we put on a siren and put on the red lights, not to sit on the railroad tracks when a train is coming.

Now the former lawyer who would have been responsible for defending the U.S. Army Corps of Engineers in a liability case says:

These waters belong to the citizens. In light of the tremendous protection from liability enjoyed by the Corps, I do not believe it is reasonable for the Corps to ban everyone at all times from these public places.

I call on the U.S. Army Corps of Engineers to recognize the voices of the people of our country—all over the country—who fish below these dams and accept the offer of the two States, Kentucky and Tennessee, to work with the corps to develop a reasonable attitude, a reasonable way of ensuring public safety for fishing below the dams. That is our opinion. We will pass a law to make it happen if we have to, but given the statement, especially of the retired U.S. attorney, Jerry Martin, who would have been the corps's lawyer in defending lawsuits about this, the corps needs to change its mind, act reasonably, and spend that \$2.6 million on some more needed project.

I yield the floor.

The PRESIDING OFFICER (Mr. SCHATZ). The Senator from Wyoming.

HEALTH CARE

Mr. BARRASSO. Mr. President, recently the Secretary of Health and Human Services, Kathleen Sebelius, gave a speech in which she said she didn't realize how complicated it would be to implement the President's health care law. She didn't attribute this to all of the flaws that all of us know are in the law. The only problems she could see were because, she said, of Republican opposition.

Here is how one newspaper, Investor's Business Daily, described it: "Blaming GOP for ObamaCare."

The article goes through a list of problems with the law saying it is and it continues to be "unpopular," "expensive," "ill-conceived" and "poorly written."

Democrats in Congress and the administration do not seem to be interested in admitting that there are flaws in their law. They are only interested in trying to make sure someone else takes the blame for their huge mistake. The question is, Are Republicans opposed to this law? Of course we are because it is a terrible law. Democrats know how much of a mess this law is too. Some of them are even finally willing to admit it.

Last week the Senate Finance Committee held a hearing on President Obama's budget for the next fiscal year. Secretary Sebelius testified at that hearing. I wish to read from an article in The Hill newspaper about what happened. The article is entitled: "Baucus warns of 'huge train wreck' in enacting ObamaCare provisions." A huge train wreck. The article identifies Senator BAUCUS as "a key architect of the President's health care law" and quotes him telling Secretary Sebelius: "I just see a huge train wreck coming down." He added: "You and I have discussed this many times, and I don't see any results yet."

It also quotes the Senator saying: "Small businesses have no idea what to do, what to expect."

I agree with Senator BAUCUS. Businesses do have no idea what to expect, and this health care law is a train wreck.

So what does this mean in the real world? It is causing businesses to avoid hiring or to cut back hours. There are new headlines on this every day. Here is what one said last week: "Nation's biggest movie theater chain cuts work-week, blaming ObamaCare."

Regal entertainment has more than 500 movie theaters in 38 different States. Last month it began cutting shifts for employees to 30 hours a week. That is the cutoff under the health care law where an employer has to provide health insurance. The company sent out a memo to its employees explaining why it had to cut shifts. It said:

To comply with the Affordable Care Act, Regal had to increase our health care budget to cover those newly deemed eligible based on the law's definition of a full time employee.