

the States without sales tax and use taxes like these five States my colleagues and I have been talking about, and that are not members of the Streamlined Sales and Use Tax Agreement, this legislation creates an inherent unfairness.

Again, I do think it is somewhat ironic that the bill's sponsors chose to call it the Marketplace Fairness Act. We have noted here on the floor what the requirements under this legislation would mean. Senator SHAHEEN from New Hampshire has indicated exactly what it means to a small business. A remote seller in Alaska who makes an online sale to someone in Vermont who is a member of the Streamlined Sales and Use Tax Agreement will have to comply, collect, and file a return in the State of Vermont. The seller otherwise has zero connection to Vermont.

So it does beg the question, is this fair? I would contend not. Does it present a burden on interstate commerce? Absolutely. The drafters of this bill will argue it creates no new taxes, but I would also respectfully disagree. This bill essentially forces States such as ours to adopt its requirements to ensure parity. Currently no State can impose its local sales tax on another, short of meeting constitutional nexus requirements. So we have made clear that you cannot do that.

This legislation again scoops in everybody. States that wish to enter into agreements with other States for this purpose are able to do so. Let those individual States decide whether they want to participate in the Streamlined Use and Tax Agreement but do not mandate it. That is what this measure would do. Only 24 States could agree to do this.

You have to ask, is 24 States a mandate for Congress? I do not think so. Again, it begs the question, is this fair? Absolutely not. This law presents a backdoor mandate to States such as Alaska, such as New Hampshire, to effectively adopt a sales tax. I think Congress has to respect a State's right to determine how to implement and how to enforce its tax laws and not impose how it must do so.

The Senator has mentioned the burden on small business owners, and the Senator spoke to an article that detailed some of the concerns. This is an issue that has generated considerable interest in my State. I have had over 600 constituents who have written to me in opposition to this bill.

Here are a couple of the examples of the mail I am getting. I have a constituent in Fairbanks, AK, who says:

I am a small business woman selling books off of my Web site. I do not want to be a tax collector for other States. I especially do not want my customers running off to other non-tax parts of the world.

I have got another constituent who owns a business in Anchorage who writes:

I do not support a measure that would allow individual States to collect sales taxes on any on-line purchases regardless of which

State an on-line retailer is located. As a small business owner, this legislation will affect me, because I often have clients that start our transaction out of State, and we do not have the staff to handle collecting taxes for 50 States.

Then, finally, a constituent from Eagle River writes:

As a former small business owner, I am very aware of the constant and increasing burden that government subjects our businesses to. Requiring on-line businesses to collect local sales taxes would be a horrendous administrative burden that would undoubtedly cause many businesses to fail. Governments at all levels should be trying to encourage businesses to succeed, rather than trying to squeeze every last dollar of revenue out of the businesses and their customers.

These are three examples of some of the correspondence I have received from folks who are worried about the burden it is going to inflict on our small business owners. Of course, we hear this from all of the other States, certainly heard it just now from the Senator from New Hampshire.

The communities I mentioned we have been hearing from are all on the road system, as we call it in Alaska, are bigger communities. But in many of our rural communities, for those that are offroad, where economies are very limited, there is no major business, there are no big stores. We have been encouraging folks in our villages to use the Internet to bring the world marketplace to your door, and to sell their products on line, and to sell—whether it is arts and crafts or whatever it may be. So we are encouraging them to do this.

Now the concern we are hearing is, I do not want to be the one who is the tax collector for California taxes. I am trying to get myself up and going and make a business, make an economy in a very small area.

I know there is a carveout or an exemption for the smaller businesses. I think that is critical. That is important. That is going to help the very small mom-and-pop operators. But I think we recognize it will have a burden on our small businesses, not only in Alaska but around the country.

The ability of a small business owner to comply with the reporting requirements that will be required by this bill, which would include the 50 States plus the District of Columbia and the U.S. territories, I think deters new startups. I think it acts as a hurdle, if you will. I do not think our businesses need that, particularly now. We already have regulatory burdens that our small businesses are concerned and worried about. I do not think we need to impose that on these States that have, again, made that determination that they would not apply a sales tax within their State boundaries.

So for these reasons, as well as so many of the reasons that have been outlined by others on this floor earlier, I cannot support this measure. We will see whether we have got the opportunity to have any amendments in the week following our recess. Again, I feel

it was important to express the concerns of many of the individuals I represent in the State of Alaska.

I yield the floor and 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. RUBIO. 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. RUBIO. Madam President, are we in morning business?

The PRESIDING OFFICER. We are.

#### IMMIGRATION

Mr. RUBIO. Madam President, I wanted to speak for a few minutes here on the floor as we finish the business of this work period and we return to our home States for about a week. We will be back here on May 6. At that time, I will continue this important conversation we are having on a number of issues. But one of them is this issue of immigration, which was recently back in the news as a result of some efforts we have had here.

Let's begin by describing the reality the United States faces today. First and foremost, this is a country that does not need to be convinced of the benefits of legal immigration, because virtually every single one of us, including those watching here now, the people who work in this building and across this country, are all but a generation or two removed from someone who came here from somewhere else. So we do not need to be convinced of the virtues of immigration, because we have lived them. We see them every single day. In fact, we read about them as well in terms of great innovations that have changed the American economy and made this country different from any in the history of the world.

There may be some debate, but not much, about the value, the importance of legal immigration to the United States. The problem we face is we have a legal immigration system right now that is broken. It has not worked well in a very long time. Efforts to reform it over the last 20 to 30 years have failed.

Let me describe what is wrong with our immigration process. No. 1, it is bureaucratic and complicated. It is very difficult to navigate the legal immigration process, the result of long backlogs and a bureaucracy that has to be dealt with.

You have to lawyer up just to legally come here. That comes with its own set of problems.

The second problem is the illegal immigration system, quite frankly, isn't based on the 21st century. It is actually based on the middle part of the last century and a very different economic time in our world and certainly in our country.

That is why you are not going to get a lot of debate from people when you

say we need to have a legal immigration system that reflects the modern era, that reflects our global economy, that reflects our knowledge-based economy. We need a legal immigration system that is good for America's economy. That means a lot of different things.

For agriculture, it means the ability to find workers when they need them, and that is usually most of the time—foreign workers who come as guests and work on a temporary basis or even on a year-round basis but a way to access those workers in a legal way. It also means to continue the flow of legal immigrants to the United States through a safe but reliable and non-bureaucratic process that is cost-effective and encourages people to come here legally. It also means, by the way, that in some industries and some sectors from time to time you will need guest workers, people who are not going to stay permanently but people who fill in the gaps, particularly in times of very low unemployment when you cannot find a domestic worker to do that work. You need a legal way to be able to do all these things.

Perhaps the most important initiative we need is a legal immigration system that is based on merit and on skill. Right now the legal immigration system is based on whether you know someone who lives here. If you know someone who lives here as a family member, they can bring you with them. It is this term you hear a lot about: "chain migration." There is nothing inherently wrong with that. The problem is today our economy has changed, and our immigration system has to change with it.

I think there is a growing consensus around the country that we need a legal immigration system that is no longer solely based on whether you know a family member who lives here but, rather, having one that is built on whether you are going to bring a special skill, talent or fill a certain void that exists in our economy today.

The second problem with our legal immigration system is that our laws are not being enforced. I can tell you that in the last 9 or 10 days since we introduced a bipartisan bill that we are working on as a starting point for this debate, if there is one thing that has become abundantly clear, it is the complete lack of trust people have in the Federal Government and its ability or willingness to enforce our laws.

I want you to know that of all the impediments that stand in the way of immigration reform, none looms larger than that lack of trust in the Federal Government. I would say that lack of trust in the Federal Government is pervasive across every policy, but it is especially pronounced on the issue of legal immigration.

Too many people simply do not believe the Federal Government is enforcing the law or is willing to enforce the law. As a result, it is going to make efforts for immigration reform

very difficult, unless we are able not just to convince people but to show people that the measures we are pursuing in immigration reform are efforts that once and for all will begin to deal with this problem effectively.

The third problem we have is this reality that we have millions of human beings living in this country illegally. Some came legally and overstayed the visa. They came and they were supposed to be here for 90 days and they stayed. Others crossed the border illegally.

The point is, by the way, of the people who overstayed, that is about 40 percent. In my home State of Florida it is much larger. The point is we have millions of people living in this country right now who are illegally here, people who do not have a right to be here legally. No one has the right to violate the immigration laws of the United States.

On the other hand, the decisions that created that problem were made in 1985 and in 1986, when I remind people that I was in ninth grade. As a policymaker, what I now confront is this reality that we have 9, 10, 11 million human beings living in the United States in violation of our immigration laws. To add to that, most of these people have been here more than a decade. They have children who are U.S. citizens. They may even own property. They work, they are here, and they are never going to go back. We have to deal with that fundamental reality as well.

With all that in mind, this is how I decided to get involved in this immigration reform debate. Let me explain. There is very little political benefit to this issue, believe me.

No. 1, I would rather be on the floor debating issues such as taxes, debt, and the impediment they place on our economy and its growth. I hope we can get to those issues. This is also an important issue, and it was an issue that was going to come up.

I remind Members of my party we are not the majority here. I wish we were, and we will continue to make that happen. But we are not the majority, and this issue is going to come up on the floor of the Senate with or without us.

It is a legitimate problem the country faces. Therefore, I decided it was best for us to be engaged and try to come up with something that works. That is why I endeavored to get involved in this issue, and that is why I continue to be involved.

As a result, I have laid out some pretty clear principles about what I think immigration reform should look like. It should modernize our system. It should create real systems for enforcement so we never have this problem again. It deals with the people who are here illegally in a way that is compassionate and humane, true to our heritage as a compassionate people but also in a way that ensures it is not fair to the people who did it right and doesn't encourage people to do this wrong in the future. Those are my principles.

Based on those principles, I entered into negotiations with seven other Senators to work on a bill that begins as a starting point of this debate. I have heard criticism about that process. People say, well, it is a secret process; it is behind doors.

Let me clue everybody in on something. Every bill around here is drafted at the beginning in someone's office. Most people here, when they draft a bill or an amendment to bring to the floor, they don't do it in some auditorium. They are working on it in their office with their staff. That is just the starting point. That bill has to be filed. We are not voting upon a sheet of paper. We are voting on a bill that people read and analyze.

That is what this bill is. It is a starting point. It is eight Senators, four Democrats and four Republicans, who spent 2 to 3 months working on a bill that we present to our colleagues and say this is what we were able to come up with. Now it is your turn to make it better.

We actually have a process to do that, and here is how this process works. I don't mean to be patronizing, but it is important to remind people of that process.

Here is how that process works. You file a bill. Committees hold hearings on that bill. Then they do what they call markup. Basically, what it means, for those watching at home, is a bunch of Senators sit around and they literally vote on changing the bill. People offer ideas about how to make it better and how to change it. That is an important process. That has to happen, and it has to happen with this bill. Two weeks from today they will begin that process.

I have heard my colleagues come to the floor some and express concerns about different provisions in the bill. I don't have time to rebut every point but, frankly, they raise some very valid points too. Suffice it to say, some of the concerns they have are not valid, and I think we can address that with them. Others are just disagreements, and they need to be worked out through the legislative process.

Here is my encouragement to my colleagues who don't agree with the bill we have crafted. Change it. Let's work on changing it. If you believe that what we have today is broken, if you believe the status quo on immigration is chaos and a disaster, if that is what you believe, as I do, then let's solve it. The way we solve it is by working together. In essence, don't just be against it. Offer ideas to change it.

For example, if you don't think the border security provisions of the bill we have drafted are strong enough or enforceable enough, offer some ideas to change them. Right now I stand on the floor of the Senate and I ask any of my colleagues who have a bill to guarantee border security to please bring it to my office. Please offer it as an amendment. I continue to extend that offer. I am looking for ideas to improve what we have drafted.

Quite frankly, I think we can get it to be even better. I think those of us who worked on it would agree. If people disagree with the way we modernized the legal immigration system—let's say they think we don't bring enough high-tech workers or enough farmworkers—change it. File an amendment to change it.

Here is what I would say. Unless you actually believe we don't need to do anything—and listen, if you believe that is valid, that is fine—if you believe that what we have is OK, if you believe we don't need to do anything about immigration, just leave it the way it is, then that is fine. I respect that view. I disagree with it, but I respect it.

If what you think that what we have is a disaster—and I think that is most of us—then let's work on it together to change it. In essence, don't view the bill we drafted as something that is being shoved down your throat, because it is not. View it as a starting point product upon which we can build something that I hope most of us can support.

If you are opposed to this bill or elements of it, try to change it. Try to improve it. That is why we have something called the amendment process. By the way, that is just in the Judiciary Committee. Beyond that, it has to come to the floor of the Senate, where I expect there to be open debate, where I expect there to be an open amendment process. If it passes here, then it has to go to the House and we have to work with them to get a product we all agree on.

Here is my point. If you are going to be against anything no matter what we file or, no matter what, you just don't want to do immigration reform, then that is fine. If you believe, as I do, that our legal immigration system is broken and needs to be modernized, then let's work to change it. If you believe we need to be realistic about the fact that we have 11 million human beings in this country who are going to be here for the rest of their lives, whether we deal with them or not, and that it is not good for America to have that many people here whom we don't know, have no idea who they are, where they are, and many of them are not paying taxes, then let's work together to find a way to deal with it.

If you believe our laws are not being enforced and we need to pass laws that force the administration—this one and a future one—to enforce our law, let's change it. Let's work on something that comes up with that.

I am all ears. I am open-minded about that and so are my colleagues. Let's not leave it the way it is. The way it is is chaos. It is bad for our country. What we have today is not good for the United States. Our job as policymakers is not just to come and criticize, our job is to come and to make a difference. Our job is not just to come to the floor and make speeches or go back home and give speeches or

do television interviews, our job is not just to poke holes, our job is to plug holes too. Our job is not just to criticize but to make better. What we have now doesn't work. It is not good for our country. We can't leave it this way.

We have a chance now to truly improve it. This is not an effort to force anything down anyone's throat. This bill we have worked on is a starting point. It is not a take-it-or-leave-it proposition. It never has been. To pretend it is isn't fair. To pretend that somehow something is being crafted that is being forced down someone's throat with no options to amend it or make it better, that is not true. You know that.

I have talked to almost all of my colleagues here and extended an open hand and said let's work together to make this better. I truly think we have to.

Is this the most important issue America faces? No. We owe \$17 trillion, and we have no idea how we are going to pay it back. We have an economy that is not growing, and we need to do something about it. This is an important issue and, by the way, it is related to that issue. There actually is a growing consensus that we have a chance to do something about it once and for all.

Let's work together. Let's work together to come up with a solution that modernizes our legal immigration system so it is good for our economy, that once and for all forces the administration, this one and a future one, to enforce our immigration laws. Once and for all this will deal with the 11 million people who are here illegally in a way that is fair and compassionate but also fair to the people who did it right and also in a way to ensure this never, ever happens again.

I hope when we come back in a few days we will begin to work on that together for the good of our country and the future of our great Nation.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceed to call the roll.

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

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

#### WATER RESOURCES DEVELOPMENT ACT OF 2013—MOTION TO PROCEED

Mr. REID. Mr. President, I move to proceed to Calendar No. 44, S. 601.

The PRESIDING OFFICER. The clerk will report the bill by title.

The assistant legislative clerk read as follows:

Motion to proceed to the bill (S. 601) to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

#### CLOTURE MOTION

Mr. REID. Madam President, I send a cloture motion to the desk.

The PRESIDING OFFICER. The cloture motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

The assistant legislative clerk read as follows:

#### CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the motion to proceed to Calendar No. 44, S. 601, a bill to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

Harry Reid, Barbara Boxer, Thomas R. Carper, Tom Harkin, John D. Rockefeller IV, Patrick J. Leahy, Debbie Stabenow, Christopher A. Coons, Charles E. Schumer, Bill Nelson, Benjamin L. Cardin, Jon Tester, Mary L. Landrieu, Mark Begich, Joe Manchin III, Richard J. Durbin, Mark L. Pryor.

Mr. REID. I ask unanimous consent that the mandatory quorum required under rule XXII be waived, and that the cloture vote occur on Monday, May 6, following the disposition of the Marketplace Fairness Act.

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

#### OBSERVING WORLD IP DAY

Mr. LEAHY. Madam President, this Friday, April 26, is "World IP Day," when countries around the world celebrate the role of intellectual property in encouraging innovation and creativity. It is an opportunity for us to acknowledge the authors, artists, and musicians who enrich our lives; the inventors whose work is transforming our digital economy; and creators around the world.

Whether you are an inventor, a creative artist, or a small business owner protecting your brand, you deserve the benefit of your work. By protecting those works, we incentivize future developments that benefit us all. As lawmakers, our goal must be to provide strong and effective protections for creators, while ensuring that their creations can be appreciated, used, and enjoyed. This policy is central to the American economy, where 35 percent of our GDP is generated by IP-related industries. A vibrant intellectual property system fosters growth not only in our country, but also around the world.

Earlier this month, I introduced legislation that would strengthen an innovation program created by the Patent and Trademark Office, the Patents for Humanity Program. The Patents for Humanity Program rewards a select number of exceptional innovators who apply their intellectual property to address global humanitarian needs. At the first Patents for Humanity Awards ceremony 2 weeks ago, I was proud to honor inventors who had worked to improve the diagnosis of devastating diseases, supply access to clean water, and