

things even if we had no deficit because, as the Senator put it, they are embarrassments.

Mr. WHITEHOUSE. Nobody has spent more time and more energy and put more effort into the way in which American income gets hidden offshore so people can avoid paying taxes and corporations can avoid paying taxes than Chairman LEVIN. He is our expert. There are indeed other loopholes that are exploited, primarily by corporations but also by very high-income taxpayers, hiding money in the Cayman islands, putting assets into Ireland and other tax havens, and refusing to treat them as American, even though it is nominally an American company. There are enumerable tricks.

I will close by making one point. Very often people look at what we are trying to accomplish, and even actually pretty honest reporters will say the Democrats actually want to raise taxes. That is the fight. Republicans want to cut spending; Democrats want to raise taxes. No. We raised taxes once already. We raised the rates for people over \$450,000 thousand a year in the last big agreement. What we want to do now is to go into the Tax Code and close down the loopholes. That is all we are looking for.

What most Americans do not understand is that if we look at how much money goes out the backdoor of the Tax Code through loopholes, through special rates, through exemptions and so forth, it is very nearly the same amount of money that is actually collected through the Tax Code and becomes the revenue of the United States of America. We let almost as much money out the backdoor of the Tax Code as we collect through the Tax Code. If we take a look at the areas where Chairman LEVIN has done so much good research, that money actually never gets into the Tax Code to go out the backdoor.

If we were to count that, in addition to the money that is allowed out the backdoor of the Tax Code, there is actually more that goes out the backdoor of the Tax Code and is avoided coming through the Tax Code than is actually collected as the revenues of the United States of America.

So it is a big number. The refusal of the Republicans to let us attack one single loophole, not one loophole—every loophole is sacred right now to them—I think is unjustified. I hope the people of America understand we are not looking at more tax rate increases; we are looking only at closing these loopholes. It is a rich field to pursue because more money goes through that than actually gets collected. You can bet, if you are an average American, that when those loopholes were being carved into the Tax Code, you were not in the room. The special interests were in the room.

That is why a lot of people want to defend them. But it is also a very good reason for making a more honest Tax Code that gets rid of these loopholes.

But our friends want to crisis manufacture. They want to do crisis manufacture so they can force-feed on all of us bad economic ideas that Americans do not want. I think we need to resist that.

I yield to the chairman.

Mr. LEVIN. Again, if my friend would yield, the name of the bill which the Senator cosponsored is called Cut Unjustifiable Tax Loopholes.

There are plenty of tax deductions which are totally justified. Mortgage interest is justified, accelerated depreciation, there are all kinds of contributions.

Mr. WHITEHOUSE. Charitable deductions.

Mr. LEVIN. These are justifiable tax deductions. What we are talking about are the unjustifiable ones which shouldn't be there. As the Senator points out, we are not proposing tax rate increases. The way I phrase it is I am talking about collecting taxes which should be paid.

Mr. WHITEHOUSE. Yes.

Mr. LEVIN. Not increasing taxes or the rates for taxes, but collecting the taxes which, in all justice, really should be collected by Uncle Sam.

Mr. WHITEHOUSE. Let me thank the chairman for allowing me to join him today. He has shown great leadership in this area, and I am privileged to be here with him today.

I yield the floor.

IMMIGRATION

Mr. LEAHY. Mr. President, after several hearings and five lengthy markup sessions, the Senate Judiciary Committee Tuesday evening voted with a strong bipartisan vote of 13-5 to report the Border Security, Economic Opportunity, and Immigration Modernization Act to the full Senate. This vote demonstrated our commitment to bring millions of people out of the shadows and into American life by establishing a pathway to citizenship for the 11 million undocumented immigrants in this country. It addresses the lengthy backlogs in our current immigration system that have kept families apart sometimes for decades. It grants a faster track to the "dreamers" and to the agricultural workers who are an essential part of our communities and our economy. It makes important changes to the visas used by dairy farmers, tourists, and investors who create American jobs that spur our economy. It improves the treatment of refugees and asylum seekers so that the United States will remain the beacon of hope in the world.

I am immensely proud of the process through which the Judiciary Committee considered this bill. The Committee held more than 37 hours of debate in five markup sessions spread over almost 2 weeks. We considered 212 amendments offered by Republican and Democratic Senators, and voted to accept 141 of those amendments. The committee accepted amendments from

nearly every member of the Judiciary Committee. Every Republican member but one offered amendments the committee voted to accept by a bipartisan majority. Senator CRUZ is the lone exception and his amendments were all defeated by bipartisan majorities.

Of the more than 300 amendments filed, more than 200 were debated. By contrast, during the committee's consideration of the Immigration Reform and Control Act of 1986, the number of amendments voted on was 11. In 2006, the committee's consideration of the Securing America's Borders Act voted on approximately 60 amendments. The quality of the debate and the effort that went into it is a testament to the committee and each of its members, even those who ultimately voted against the bill.

As Chairman of the Senate Judiciary Committee, I ensured more process and transparency than any previous committee consideration of immigration reform. Committee members filed their amendments 2 days before our first markup, giving members, their staffs and the public ample time to review those amendments so they could be thoroughly debated. For the first time in the committee's history, amendments were posted online on our committee website for the public to review. The markup meetings themselves were broadcast online and on public television so that they could be viewed across the country. Many members of the public also lined up early each morning to attend the meetings in person. Families, faith leaders, advocates and community leaders were present to witness the committee's deliberations. This was an open, thorough, and thoughtful debate.

In real time, as members accepted and rejected amendments, the committee's website was updated to reflect which amendments were modified, accepted or defeated. In addition to the live webcast and gavel-to-gavel coverage on C-SPAN, I provided regular updates through the Judiciary Committee's website, Twitter and other means. I was heartened to see a Vermont editorial describe the Judiciary Committee markup as a "lesson in democracy."

The committee unanimously approved my amendment to permanently authorize and further strengthen the EB-5 Regional Center Program which will benefit the economy. The United States Citizenship and Immigration Services, USCIS, estimates that the EB-5 Regional Center Program has created tens of thousands of American jobs and has attracted more than \$1 billion in investment in communities all across the United States since 2006. Senator SESSIONS spoke in support of my amendment before it was adopted without a single vote in opposition.

Another example of the Committee's bipartisan efforts to improve this legislation was offered by Senators HATCH, COONS and KLOBUCHAR, to increase certain immigration fees and direct a portion of the proceeds to the States to

fund science, technology, engineering, and mathematics education and training that will help drive American competitiveness. Senator SCHUMER offered a second degree amendment to ensure that a percentage of the funding is used to promote STEM education in groups that are underrepresented in the sciences, such as women and racial minorities. Both amendments were accepted by the committee by unanimous consent.

The committee considered 35 amendments to strengthen the bill's border security provisions offered by both Republicans and Democrats. Of the 26 amendments accepted to this section, 10 were offered by Republicans. Senator GRASSLEY offered an amendment to expand the Comprehensive Southern Border Strategy to include all border sectors, not just high-risk sectors. The committee accepted amendments by Senators FLAKE and GRASSLEY to increase oversight of DHS enforcement strategies, and amendments by Senators SESSIONS and CORNYN to protect border communities. These amendments add to, and strengthen, the strong enforcement provisions already included in the bill.

These amendments are just a few of the amendments offered to strengthen provisions in the pre-Title and Title I border security provisions and promote jobs and innovation in the non-immigration visa provisions in Title IV of the bill. Other bipartisan proposals to provide assistance for American workers to apply for jobs in the technology sector and establish employee reporting requirements to address potential abuse of the visa system have also been adopted.

The Judiciary Committee debated and accepted 48 amendments offered by Republican members. I was encouraged by the committee's open and respectful debate. In a time where partisan brinksmanship has become the norm, the Judiciary Committee was able to demonstrate the need for compromise and find common ground to stand on in pursuit of comprehensive immigration reform. The result of our committee's consideration is a stronger, more bipartisan bill, and I look forward to working with the rest of the Senate to ensure its passage.

The bill is not the one that I would have drafted. I voted for amendments that were rejected and against amendments that were accepted. The bill mandates more than \$1.5 billion of more southern border fencing, which I believe a mistake. My greatest disappointment is that the legislation that comes from the Senate Judiciary Committee does not recognize the rights of all Americans, including gay and lesbian Americans who have just as much right to spousal immigration benefits as anyone else. I will continue my efforts to end the needless discrimination so many Americans face in our immigration system. This discrimination serves no legitimate purpose and it is wrong.

Since the beginning of this Congress, I have tried to make comprehensive immigration reform our top legislative priority in the Senate Judiciary Committee. In January at Georgetown University Law Center, I outlined my expectation that comprehensive immigration reform would be the matter to which the Judiciary Committee would devote itself this spring and announced an early hearing to highlight the national discussion. I followed through. The committee held three hearings on comprehensive immigration reform in February and March.

I have said since the beginning of the year that I was looking forward to seeing principles turned into legislation. The Judiciary Committee has now advanced such a bill. We completed our work a month later than I had hoped, but we had to begin much later than I had hoped. We were able to make up ground by concentrating our efforts during the 5 weeks since the bill was introduced in which we held three more hearings and five extended markup sessions.

I have favored an open and transparent process during which all 18 Senators serving on the Senate Judiciary Committee had the opportunity to participate and to propose or oppose ideas for reform. The Majority Leader agreed that we needed regular order in the consideration of comprehensive immigration reform. The process took time and was not easy. There were strongly-held, differing points of view.

I am encouraged that after two resounding presidential defeats, some Republican politicians are concerned enough about the growing Hispanic voting population that they are abandoning their former demagoguery and coming to the table. In what is being called its "autopsy" of the last election, the Republican National Committee wrote: "Hispanic voters tell us our Party's position on immigration has become a litmus test, measuring whether we are meeting them with a welcome mat or a closed door." After slamming the door on our efforts for comprehensive immigration reform during the Bush administration, I welcome Republicans to this effort. I continue to fear that some merely want to talk the talk while looking for excuses to abandon what needs to be a bipartisan effort.

Few topics are more fundamental to who and what we are as a Nation than immigration. The Statue of Liberty has long proclaimed America's welcome: "Give us your tired, your poor, your huddled masses yearning to breathe free. . . . Send these, the homeless, tempest-tost to me, I lift my lamp beside the golden door!" That is what America has stood for and what we should continue to represent. Immigration throughout our history has been an ongoing source of renewal of our spirit, our creativity and our economic strength.

In the course of our deliberations I have quoted my friend of many years,

Ted Kennedy. In the summer of 2007, as our effort at comprehensive immigration reform was being blocked in the Senate, he spoke about his disappointment and our resolve. He said: "A minority in the Senate rejected a stronger economy that is fairer to our taxpayers and our workers. A minority of the Senate rejected America's own extraordinary immigrant history and ignored our Nation's most urgent needs. But we are in this struggle for the long haul. . . . As we continue the battle, we will have ample inspiration in the lives of the immigrants all around us." I have taken inspiration from many sources, from our shared history as immigrants and as Americans, from the experiences of my own grandparents, and from our courageous witnesses Jose Antonio Vargas and Gaby Pacheco and from the families that can be more secure when we enact comprehensive immigration reform.

The dysfunction in our current immigration system affects all of us and it is long past time for reform. I hope that our history, our values, and our decency can inspire us finally to take action. We need an immigration system that lives up to American values and helps write the next great chapter in American history by reinvigorating our economy and enriching our communities. Together we can work to pass a bill that repairs our broken immigration system.

POSTAL REFORM

Mr. LEAHY. Mr. President, this year, as I do every year, I have met with many Vermonters who have come up to me to express their views about the future of the U.S. Postal Service. But this year, these meetings have taken a different tone. Today, rather than asking me how the Senate can make a durable and effective institution even stronger, Vermonters ask me how the Senate can stave off the impending default of the Postal Service. I hear these questions from businesses, from private citizens, and from postal employees. I am stopped by Vermonters in the grocery store or at the gas pump, wanting to know what we in the Senate will do. Vermont, because of our mostly rural population, is more dependent on the Postal Service than are urban and densely populated States. Vermonters, almost to a person, subscribe to Ben Franklin's vision of a public Postal Service that guarantees the delivery of mail to everyone.

These questions about the coming collapse of the Postal Service are strange to say the least. The USPS posted a \$100 million profit from its business operations during the first quarter of fiscal year 2013. So how is it that a company that made \$100 million in the first quarter of this fiscal year is in financial trouble? As in far too many other instances, the problem is not with the Postal Service, the problem is with the United States House of Representatives.