

once again, to deny the minority any opportunity—and, of course, that also includes the majority—to stand on this floor, to offer an amendment, to debate that amendment, to have a vote on it, to accept the result, and then move to forward.

The two reforms I had mentioned—and that I thought made eminent sense—didn't really have much opposition to them. One was to simply end a process that resulted in a waste of taxpayers' money by violation of the law. The law requires that if you apply for unemployment benefits, you must prove you are able to work and that you have been seeking work—but most importantly, you are capable of working.

The Social Security Disability Insurance Program requires, by law, that you are unable to work. Therefore, you cannot be eligible for those benefits unless you can prove—through a medical process or evidence—your inability to work. Yet the Government Accountability Office has found a significant number of folks in our country who are receiving checks from both programs. You can't have it both ways. You can't say you are not able to work and therefore receive a disability payment, and at the same time—and in the same mailbox—receive a government check for unemployment insurance where you have to prove you are willing to work. I don't know what provision might be more logical than that in terms of reforming the program. It saves the taxpayer money, it eliminates fraud, and it simply puts the program on better footing. Given our fiscal plight today, it is the least we can do. Yet I have been denied—and my colleagues who have tried to offer the same amendment have been denied—the opportunity to do just that.

Had we had the opportunity to come down here and offer that amendment, we could have had a debate. Those who saw it another way or didn't agree with what we were saying would have had every opportunity to vote no and turn down that amendment. They would then be accountable for their no or yes when they went back home—one way or another. There are people on both sides of the reform issue, and that is how the Senate is designed to work.

The Senate is not designed to simply shut off a debate and deny the minority the opportunity to offer amendments. We are not asking for passage. We are simply saying: Give us a chance to make our case, and we will have to accept the outcome. That way every Member of this body will be responsible for how they voted and will go home and tell folks: This is why I did such and such. That is how the system is designed to work.

Yet we find ourselves in a dysfunctional situation where there is no opportunity to have a debate and no opportunity to vote and to let people know where we stand. Maybe it is designed that way. Maybe we don't want people to know where we stand. I don't

think anyone in this body can go home and tell the people they represent—their constituents: We are not going to tell you how we feel about that. I didn't want to put my vote on the record, and therefore, we are not going to have an opportunity to do that.

It is a black mark on the Senate. It is a dysfunctional situation. It is no wonder that the American public holds us in such low regard. This body, which was created by our Founding Fathers, enshrined in the Constitution, and labeled as the greatest deliberative body in the world has simply turned into something totally different and totally opposite from that. We are a rubberstamp Senate, depending on what the majority leader decides he wants or doesn't want. I think that is a great disservice to the American people, and it is a great disservice to this institution.

Having had the opportunity to serve here on two different occasions, the contrast between my two tenures in the Senate could not be more stark. When I first came, the rights of the minority were recognized by a variety of majority leaders who simply said: This is the Senate. You take tough votes, you have the debate, and you allow the minority their rights. As a consequence, the Senate has functioned as the world's greatest deliberative body for more than 200 years.

Suddenly, we are now in a situation where that is not the case, and we have turned this simply into somewhat of a fiefdom where the majority leader has the full power to deny the minority their rights.

I think we will come to rue the day when this practice was first initiated and rue the day when it has been accepted because it denies those of us who have had the great honor and privilege of representing our States the opportunity to do just that.

Along with the amendment that I had for suitability, which simply gives States more flexibility in terms of providing suitable work for the unemployed—if it is provided to them, they have to accept it or they don't receive the unemployment checks. Those two amendments are two of the many suggested reforms that I think would make sense. But whether you agree with that or not, shouldn't we have the opportunity to present to the American people an honest, intellectual, rational debate on legislation—whether it fails or passes—so we can have a full understanding and they can have a full understanding of how to measure us in terms of whether we are true representatives of those who sent us here?

Having said that, I yield the floor and note the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

Mr. LEVIN. Mr. President, I hope for and expect a strong bipartisan vote today for legislation to extend emergency unemployment benefits through the end of May and applies retroactively from the point emergency benefits expired in December.

This is an important victory I wish had come much sooner—sooner for the 80,000 Michiganders who already have gone without unemployment benefits and for the thousands more who stand to lose them if Congress fails to act.

These benefits keep food on the table and a roof overhead for families affected by job loss through no fault of their own. The idea that some of our colleagues have advanced—that unemployment insurance gives workers an excuse not to find a job—is as inaccurate as it is insulting. For all but a handful of recipients, unemployment benefits are not a free pass from working but the economic lifeline that keeps them going while searching for the job they so desperately want and need.

I wish to commend Senators on both sides of the aisle who have not given up on this issue and who worked so hard to forge a compromise, led by Senators JACK REED and DEAN HELLER. Republicans have joined with Democrats on the procedural votes necessary to move this bill forward, and I hope the bipartisan support for this measure in the Senate will prompt Speaker BOEHNER to bring it to a vote in the House. There is a strong bipartisan majority for passage in the House. It is now up to Speaker BOEHNER to respond to the will of the American people who understand that people who are unemployed don't want to be unemployed. There may be a few exceptions and a few stories and a few anecdotes, but that is about it. The unemployed in this country are suffering. They have suffered for too long. The job growth that has come following the recession has been weak, and the least we can do is respond.

There is a bipartisan majority to do that here. It will be strong. My hunch is it will be well over 60, perhaps over two-thirds of the Senate, and there is no excuse for Speaker BOEHNER not to bring this bill to the floor of the House. I hope he does so. It is just in all conscience essential that he do so.

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

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Mr. DURBIN. I ask unanimous consent that following the vote on H.R. 3979, the Senate proceed to executive

session to consider Calendar Nos. 688, 706, and 549; that there be 2 minutes for debate equally divided between the two leaders or their designees prior to each vote; that upon the use or yielding back of time the Senate proceed to vote, without intervening action or debate, on the nominations in the order listed; that any rollcall votes be 10 minutes in length; the motions to reconsider be considered made and laid upon the table, with no intervening action or debate; that no further motions be in order to the nominations; that any statements related to the nominations be printed in the RECORD; that the President be immediately notified of the Senate's action and the Senate then resume legislative session.

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

#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

#### PROTECTING VOLUNTEER FIRE-FIGHTERS AND EMERGENCY RESPONDERS ACT OF 2014

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of H.R. 3979, which the clerk will report.

The assistant legislative clerk read as follows:

A bill (H.R. 3979) to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

The PRESIDING OFFICER. Under the previous order, the time until 5:30 p.m. will be equally divided and controlled between the two leaders or their designees.

Mr. DURBIN. I ask unanimous consent that all time be charged equally during quorum calls.

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

Mr. GRASSLEY. Mr. President, I would like to take a few minutes to discuss the unemployment insurance extension bill currently being considered. There is little question that the job market remains tight providing few job opportunities for those who are currently unemployed. The unemployment rate remains at historically high levels of around 6.7 percent. However, the unemployment rate only tells part of the story. Millions of Americans have become discouraged and left the labor market entirely or are underemployed. When you consider these Americans, the unemployment rate isn't 6.7 percent, but a much starker 12.7 percent.

It is obvious from these numbers that many Americans continue to struggle in the face of a historically tepid recovery. Republicans and Democrats agree that there are things we can and should do to help the millions of Amer-

icans who are out of work and struggling to make ends meet. However, we have conflicting views on the best way to achieve this goal.

In 2008, Congress established the extended Emergency Unemployment Compensation program that provided Federal funded unemployment insurance benefits to the long-term unemployed. This benefit was on top of the 26 weeks of unemployment compensation ordinarily provided by the States. This program was never meant to go on forever. It is a temporary program that was designed to provide relief while we were in the depths of a recession.

This program has since been extended 11 times and we are now debating extending it for the 12th. There are reasonable arguments that at this time the emergency unemployment benefits should be extended once more. But if we are to extend the emergency unemployment program it should be done in a fiscally responsible way.

While the majority argues that the extension is fully offset, this is only true through a budgetary sleight of hand. The largest offset used to pay for the unemployment program is a so-called pension smoothing provision. This provision essentially allows sponsors of pension plans to underfund their pensions over the next few years. This raises concerns that pensions could be underfunded in future years, hurting pensioners, and potentially putting taxpayers on the hook for these plans should they need be taken over by the Pension Benefit Guaranty Corporation.

The Joint Committee on Taxation, JCT, estimates that over the long term the provision will actually cost the Treasury billions of dollars in revenue. As a result, the Congressional Budget Office, CBO, and JCT estimate that overall the bill before us would increase deficits by more than \$5 billion between 2024 and 2033.

Moreover, while an extension of emergency employment benefits is well intentioned, it serves only to treat the symptoms of unemployment, while doing nothing to address its cause. Instead of the debate we are having on extending unemployment benefits we should be focused on what can be done to ensure those who want to work are able to find good paying jobs.

Republicans have offered such an approach with the Good Jobs, Good Wages, and Good Hours Act, which was filed as an amendment to the underlying unemployment insurance bill.

This amendment is targeted at job creation by providing small businesses who are responsible for creating 70 percent of jobs in our economy with permanent tax relief aimed at incentivizing new investments. It would further cut red tape that imposes unnecessary burdens on job creators and would modify or repeal provisions of Obamacare that are proven job killers. Moreover, the amendment would spur job creation by increasing energy development by, amongst other

things, authorizing the construction of the Keystone XL Pipeline. I ask unanimous consent that a summary of this amendment be printed in the RECORD.

Unfortunately, the majority leader filled the amendment tree, thereby blocking all amendments. This prevented us from having an up-or-down vote on the jobs amendment I just described as well as several other amendments that sought to improve the underlying bill. As a result, the underlying bill is not fiscally responsible and would do nothing to address the causes of weak job creation. As such, I cannot in good conscience vote in favor of extending unemployment insurance at this time.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

#### GOOD JOBS, GOOD WAGES, GOOD HOURS ACT— OMNIBUS ALTERNATIVE TO UI TITLE I—ENERGY DEVELOPMENT

Approve Keystone XL and LNG Exports: This provision would approve the Keystone XL pipeline by removing the requirement of a presidential permit. It would also require the Department of Energy to automatically approve LNG export applications to Ukraine, Japan, and other NATO countries. (Hoeven UI Amdt. #2891)

The Saving Coal Jobs Act: This provision would block EPA regulations of greenhouse gas emissions for new and existing power plants. It would also streamline the mine permitting process and automatically approve permits the EPA has not acted on after a certain period of time. (McConnell UI Amdt. #2955)

Prohibit a Carbon Tax: This provision would create a point of order against any legislation that would establish a carbon tax. (Blunt UI Amdt. #2885)

#### TITLE II—OBAMACARE RELIEF

Restore the 40-hour Workweek: This provision would amend the definition of a full-time employee under ObamaCare from an employee who works 30 hours per week to an employee who works 40 hours per week. (S. 1188—Collins)

Repeal the ObamaCare Individual Mandate: This provision would permanently repeal the individual mandate under ObamaCare. (S. 40—Hatch)

Repeal the Medical Device Tax: This provision would repeal the 2.3% ObamaCare medical device tax, which has already destroyed over 30,000 jobs. (S. 232—Hatch/Toomey/Coats)

Exempt the Long-Term Unemployed from ObamaCare Employer Mandate: This provision would exempt long-term unemployed from the ObamaCare employer mandate headcount. (Thune UI Amdt. #2899)

Hire More Heroes Act: This provision would exempt veterans from the ObamaCare employer mandate headcount. A similar provision passed that House 406-1. (S. 2190—Blunt)

Full Repeal of ObamaCare: This provision repeals those sections of ObamaCare that were not repealed by the preceding sections.

#### TITLE III—TAX AND REGULATORY RELIEF

Permanent Expansion Section 179 Expensing: This section would make the \$500,000 Section 179 expensing permanent. Without any changes to the current law, the Section 179 expensing allowance would drop to \$25,000 for qualified assets acquired and placed in service in 2014.

Permanent Expansion of Section 1202 Stock: This provision would make permanent the 100 percent exclusion for Section