

amendments, we have made that offer. HARRY, the leader, the chairman, and I am fully part of this, have made the offer to let's do amendments.

We hope the folks on the other side—it is sort of a little bit of a test. I am not throwing down any kind of gauntlet, but if we can't come up with a way to legislate on this bill, a bipartisan bill that has the support of the left, right, and center, that everyone agrees with, as Senator WYDEN outlined how much America needs them, what are we going to be able to be legislate?

We have a little time. We have 1 week where we can discuss this while we are in our districts working away. Let's get this done. I plead with my colleagues—"plead" is the right word, the right verb—come up with a list. We will come up with our list, and then let's roll up our sleeves, get to work on the floor, and pass this bill.

I believe if we do, the other body will. The other body—one other point—has different ideas. They want to make a few of these permanent. That is a legitimate amendment in the bounds that Leader REID has talked about. Let's vote on it. Let's debate it and vote on it. That is what we are supposed to do. If the other body's wisdom prevails, it will make it easier to pass the bill. Even if the other body's wisdom doesn't prevail, they will see that our body has a chance to debate it and decide on it.

Again, we are willing not to pick amendments—I know there is a complaint on the other side of the aisle that our leadership picks which amendments. We are not doing that. All we are saying is they ought to be germane to tax extenders, focused on the issue at hand, which is the extenders. This is not a bill that came out of a figment of the imagination of four Democratic Senators with no Republican input.

If we can't legislate on this bill, then what bill can we? I would ask my colleagues on the other side of the aisle, ask them to get us the list they come up with of amendments they wish to vote on.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

WRRDA CONFERENCE REPORT

Mr. COBURN. Mr. President, I wanted to spend a moment or two talking about the Water Resources Reform and Development Act conference report, and I want to say to my colleagues, both in this Chamber and in the House, some improvement in the WRRDA reauthorization has happened, but it is not nearly enough.

From 1986 to 2010, the average new authorizations were over \$3 billion a

year, and the average amount of money was \$1.8 billion a year. So we have been going backwards all that time. In this report, they did deauthorize less than 10 percent of the \$80 billion in backlogged projects. Their attempt to take some of the political nature out of it is a good attempt, but it is not nearly complete and will be gamed, just as we have seen in the past.

What really hasn't happened in the WRRDA bill, and partly because they do not have the authority to do it, is to change the Corps of Engineers. There has never been a project the Corps of Engineers doesn't want to build, and there has never been a study they do not want to do, because what that means is their budget continues and their jobs continue. So we do not have that distinct independent voice we can rely upon because bureaucratic malaise and self-interest trumps it every time.

There is another critical problem with this report. The inland waterways trust fund is out of money. We steal it every year. Like Social Security, the money has been stolen and spent. Yet they change the requirement for inland waterway repairs. It used to be if it was under \$8 million, we would pay for it out of the general fund—not the trust fund—but now they have moved that to \$20 million. In essence, what that says is we are going to do things that are the responsibility of the trust fund but we are going to charge the American taxpayer rather than the users of the inland waterway to do these repairs. We have a lot of those in need of repair on the McClellan-Kerr waterway in Oklahoma.

So there is a little sleight of hand, another smoke and mirrors set from the Congress of the United States to the American people about not being truthful about what they are doing. We need a priority of projects. We need discipline within the Corps of Engineers. There is none. There is no discipline. It is turf protection and bureaucratic excess continued as normal.

What we should have done is to deauthorize about \$40 billion worth of the projects that are presently in line and really put a priority on what is most important for the Nation, not what is most important for a certain Congressman or a certain Senator to look good at home. Unfortunately, we didn't have the courage to do that. We didn't have the strength of character to do that. We wouldn't stand and defend that. So what we did is make minimal progress—and there is some progress; I will admit it—but it is certainly not enough to get my vote. When we fix symptoms of disease rather than fixing the real disease, all we do is delay the onset of the cure, and that is exactly what we have done with the water resources conference report.

Mr. President, 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. ISAKSON. 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. ISAKSON. I ask unanimous consent to address the Senate for up to 5 minutes as if in morning business.

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

HONORING OUR VETERANS

Mr. ISAKSON. Mr. President, on the last Monday of every May our country pauses to commemorate Memorial Day and honor the men and women who died in wars around the world in defense of freedom, liberty, peace, and the United States of America.

This coming Monday is no exception. I urge my fellow Members of the Senate, all Georgians, and all Americans, to take a moment sometime over this weekend to pause and give thanks for the sacrifices made so we can do what we are doing here today, and so Georgians and Americans can do what they do on the lakes, beaches, and mountains of our country as they celebrate Memorial Day.

I was honored and pleased to travel to eight of the American cemeteries in Europe—in Italy, Luxembourg, Great Britain, and France, particularly Normandy, on the 70th anniversary of D-day, which is coming up—and pay tribute to the thousands of graves of Americans who went overseas in World War I or World War II and gave their life—sacrificed and died—so we can live in freedom and peace today.

Our Armed Forces are a great gift to us. They never ask for anything in return. They always give their service to our country. They swear their allegiance to protect and defend our domestic tranquility, and every single time they do the job.

Today we know they are deployed in Afghanistan, we know they are deployed in Africa, we know they are at sea—both on top of the sea and under the sea—and in the air, always looking to see that America is safe and free from harm.

I encourage all of my fellow citizens to say a special prayer of thanks this weekend for the men and women who sacrificed and died on behalf of our country, and on behalf of freedom, liberty, and peace for all mankind.

There is no secret that there is a scandal at the Veterans' Administration. We don't know how pervasive and we don't know how deep. But it surrounds the appointments and the cooking of the books in terms of appointments and services to our veterans and the VA health care system.

I know they have a hard job, but their first job and their main responsibility is to see to it our veterans get the health care they deserve, the health care we promised them, and the health care we are going to see to it they get.

I want the President to exhibit leadership and make sure we have a rudder

in the water so we sail the ship of state in the right direction in terms of the VA, and let the chips fall where they may—including if the Department of Justice should be involved in case there is any criminal intent or criminal activity. To cook the books or lie to the Federal Government would, in my opinion, be a crime and people should be held accountable. But to call for the head of just one person without going through the entire VA is wrong.

Last August I held a hearing in Atlanta because we had three untimely deaths in the Atlanta VA—two by suicide, one by drug overdose. All three were determined to be the fault of the VA in terms of the mental health ward in particular and the lack or failure to follow up on appointments. That was the beginning of my awareness of what was happening in Georgia.

To Georgia's and Secretary Shinseki's credit, we replaced the Director in Georgia with Ms. Wiggins. Ms. Wiggins now meets with me on an every-other-month basis to go over the activities in the VA—and when we had an incident 6 weeks ago, she was the first to call me before the news media, saying a mistake had been made and punishment had been issued, and she was going to see to it that VA had a 100-percent record of service to the veterans. We need that attitude and approach in every single VA hospital, VA clinic, and VA medical facility in the country.

I hope the President will exhibit the leadership necessary to call on every element of government—from the inspector general, to the Justice Department, to the VA itself—to get to the bottom of what has gone wrong, because it is intolerable, it is unacceptable, and it is wrong, here on the doorstep of a holiday where we celebrate those who sacrificed their life for our freedom, if there are veterans losing their life because of our inability to serve them in the VA hospitals.

I hope the President will exhibit that leadership. I hope we get to the bottom of it. As one member of the veterans committee, I pledge my commitment to get to the bottom of it. Our veterans deserve no less.

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.

The PRESIDING OFFICER (Mr. BOOKER). The Senator from South Dakota.

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

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

INTERNET TAX FREEDOM

Mr. THUNE. Mr. President, I rise today to speak about the Internet Tax Freedom Forever Act, legislation I introduced on a bipartisan basis with my

colleague Senator RON WYDEN to make the expiring Internet tax moratorium permanent. Because of the moratorium Americans have not been taxed on Internet access for 16 years, but this is going to change and new taxes will be levied starting in November if Congress doesn't act soon.

I am proud to work with Senator WYDEN on this bill, the lead Senate sponsor of the original Internet Tax Freedom Act that passed in 1998. This landmark law known as ITFA imposed a Federal moratorium that stopped State and local governments from placing taxes on Internet access. This moratorium has been extended three times, and it has been critical to the rapid growth of the Internet.

As we all know, the Internet provides unprecedented economic and social benefits. Mom and pop businesses in places such as South Dakota, Oregon, and across America found access to consumers and new business opportunities that are only possible through the Internet. Job seekers and entrepreneurs are finding opportunities that were once difficult to discover. Educators are exploring innovative tools and techniques that are powered by the Internet to equip students with the skills they will need for the 21st Century, and health care professionals are remotely providing services that are saving lives in rural areas. The idea behind the moratorium is straightforward. By not taxing Internet access we encourage broadband adoption and investment, which spurs all of the exciting activities that I just mentioned.

The Internet is a gateway to tremendous societal benefits. It is, frankly, astounding when you consider that it wasn't very long ago that the Internet was considered a novelty and only for the tech savvy. Today it is a must-have resource, the existence of which we almost take for granted. We cannot take for granted, however, that the moratorium on Internet access taxes has contributed to the Internet being accessed by hundreds of millions of Americans every single day. Thanks to the 16-year ban, consumer access to the Internet is free from State and local taxation for nearly all Americans. This gives consumers a welcome break on their monthly bills.

In the commerce committee we talk a lot about finding ways to encourage greater broadband deployment across all of America, and as cochair of the Congressional Internet Caucus, I worked with colleagues on both sides of the aisle to find ways to promote the Internet as an engine of economic growth and economic freedom. One of the ways that we can do that is by making broadband more affordable.

State taxation of Internet service will make broadband more expensive, which is at cross-purposes with our goal of encouraging Internet access and deployment. This doesn't make a lot of sense. The moratorium also benefits consumers by prohibiting multiple and discriminatory taxes on goods and

services sold over the Internet. This means consumers won't be taxed by multiple States on the same sale and States won't tax Internet sales more than mail order or telephone sales.

Unfortunately, the Internet tax moratorium is set to expire on November 1. Because of this, many Internet service providers are planning to send out notices to their customers informing them that they may have to start paying taxes on Internet access if Congress fails to act. I expect that many millions of Americans who use the Internet will not be happy when they realize that their phone or Internet bill is going to suddenly increase. Two things are for sure: Expiration of ITFA will not encourage more Americans to get online to do commerce, civic engagement, or social media; and countless Americans will be calling Congress demanding that we keep taxes off of Internet access.

Rather than wait for angry constituents, let us be proactive and pass the Internet Tax Freedom Forever Act without delay. My bill with Finance Committee Chairman WYDEN provides for a permanent extension of the moratorium. By passing a permanent extension we will provide certainty to Internet consumers in every State. Making the moratorium permanent also means that Congress won't have to waste time and energy passing yet another extension, year after year, into the future. There are plenty of other areas for Congress to focus on.

Our bill also eliminates the grandfather clause that currently allows 6 States to tax Internet access. Eliminating the moratorium's grandfather provision will provide consumers and businesses with a tax break. This includes consumers and businesses in my State of South Dakota, where our legislation will make Internet access less expensive, thus helping to encourage broadband deployment.

The Internet Tax Freedom Forever Act currently has 46 cosponsors, nearly half of the Senate. The bipartisan cosponsors of the legislation understand the tremendous benefits provided by ensuring Internet access is not taxed and the discriminatory taxes are not applied to the Internet. I strongly encourage my colleagues in the Senate to join Senator WYDEN and me and the 46 other cosponsors in this fight. When the Senate reconvenes after the Memorial Day recess, we should move quickly to extend the tax moratorium and to ensure that Americans don't wake up on November 2 with new, unexpected taxes.

In the coming weeks and months, I plan to continue raising the need to pass our bipartisan legislation.

I yield the floor.

The PRESIDING OFFICER. The Senator from Maryland.

WRRDA CONFERENCE REPORT

Mr. CARDIN. Mr. President, later today we are going to have the opportunity to pass a very important bill,