

the STB reauthorization bill, Surface Transportation Board, which had rail reforms in it, out of the commerce committee. Unfortunately, they didn't get it considered on the floor of the Senate but had hearings on numerous issues that are under the jurisdiction of the commerce committee. I appreciate so much Chairman ROCKEFELLER's leadership and his service here. Like him, I come from a small State. We share a lot of things in common. We came from small communities and represent people who work hard and just want a fair break and want to make sure that the people they elect to represent them in Washington, DC, are staying focused on the issues that are important to their livelihood. I appreciate his leadership on those issues.

I have to say that he stands tall among our colleagues. I think he probably has the distinction of being the tallest Senator. The Senator from Oregon, Senator WYDEN, and I are not far behind. But if Senator ROCKEFELLER ever stood up all the way, I think he would have us by several inches. The tall-guy caucus here in the Senate will be less represented when Senator ROCKEFELLER departs. I have always enjoyed his sense of humor and the way in which he approaches the job and the passion he feels for public service. We wish him well in his retirement and thank him for a long and distinguished career here in the Senate.

#### INTERNET TAX FREEDOM ACT

I wish to say to my colleague from Oregon—he mentioned earlier that he was the pioneer on this issue, going back to 1998 when he worked with former Congressman Chris Cox. That was the original Internet Tax Freedom Act. I am hopeful that both our permanent bill, which Senator WYDEN mentioned, the ITFA bill, and our Digital Goods and Services Tax Fairness Act can be considered as early as possible in the next Congress.

The Senator from Oregon, Senator WYDEN, is the chairman of the Senate Finance Committee—a very powerful committee here in the Congress—and will continue his leadership in the next session of Congress as the ranking Democrat on that committee. He will be a very influential voice on all of these issues—tax matters, trade matters, health care matters. The Finance Committee has a very broad jurisdiction. It is really important that we get this part right.

If you look at what most Americans have dealt with when it comes to Internet service, they have not been taxed on Internet access for 16 years due to the Internet Tax Freedom Act moratorium that Senator WYDEN and Senator Cox were able to get instituted back in 1998. That moratorium has been extended three times. It has been critical to the rapid growth of the Internet. All of this would change if we allowed the Internet Tax Freedom Act to expire.

We were able to get through the end of this next fiscal year—which will be September 30 of next year—an exten-

sion of the moratorium. But the fact of the matter is, as Senator WYDEN mentioned, we need permanency with regard to this tax policy. We need certainty. We need predictability. We need people in this country to know—American families to know—they are not going to be hit with substantial taxes as a result of the lapse of this particular legislation.

You look at what it could do to the average American family. The average State telecommunications tax rate is roughly 12 percent. Imagine a married couple with two children where everyone in the family has a phone with a \$50 data plan. Currently, the Internet Tax Freedom Act prevents taxes on the data plan in States that didn't have these taxes prior to the law's enactment, which is a large majority of the States. If this law expires, this family of four would be likely to see at least a \$20 increase in their monthly phone bill, meaning a tax increase of more than \$200 a year. For families struggling to make ends meet, as Senator WYDEN pointed out, this is real money.

This tax increase would not just be bad for American families and American consumers, it would also be bad for American economic competitiveness because we know that higher costs for the deployment of high-speed Internet will mean a slower rollout of this technology.

This is especially the case in rural America, where the cost of exploring high-speed Internet is often higher than urban or suburban areas. By keeping the cost of Internet access as low as possible, we help to encourage the continued use of the Internet as a source of economic growth, creativity, and entrepreneurship.

As the incoming chairman of the Senate commerce committee, I am committed to increasing Internet connectivity in this country. Whether it is through the Universal Service Fund, by getting additional spectrum into the hands of the private sector, or by providing regulatory certainty to encourage broadband buildout, our committee is going to be looking at all available options to make sure more Americans have access to high-quality Internet.

Unfortunately, if the Federal Government allows new taxes to be levied on Internet access, we risk canceling out our other efforts to get more Americans online. This does not make any sense. We all need to be rolling in the same direction if our country is going to be connected and engaged in this expanding Internet ecosystem.

Earlier this year the House of Representatives, as Senator WYDEN pointed out, by voice vote passed a bill to make the Internet Tax Freedom Act permanent, which is a very positive step forward. I am hopeful that next year we will move on a much longer term extension of ITFA as well as other measures that promote the digital economy, such as the Digital Goods and Services Tax Fairness Act that I mentioned earlier.

As incoming chairman of the commerce committee and as a member of the tax-writing Finance Committee, I am looking forward to a new agenda next Congress, one that is optimistic and forward-leaning, an agenda that recognizes that the dynamism in our economy today should not be a source of concern but, rather, a source of opportunity for jobs, growth, and economic freedom. This agenda begins with support for the Internet Tax Freedom Act. That is why I am pleased the bill we passed Saturday evening extends the Internet Tax Freedom Act through September 2015 so that we can have a debate next year about how we promote the Internet economy with all of its benefits on a much more permanent basis.

I look forward to working with my colleague from Oregon, Senator WYDEN, and Senators on both sides who I think care deeply about this critical issue moving forward early in the next Congress. As the Senator from Oregon mentioned, I think half of the Members of the Senate are cosponsors of this bill. That suggests to me that obviously there is broad, bipartisan support for what we are talking about here.

I also look forward to working with Senator WYDEN on other issues that are important to the digital economy. Digital trade is something he and I have partnered on in the past as well. As we look at the trade agreements that are currently being negotiated—the TPP as well as the TTIP trade agreements with Europe—all need to include important protections for the digital economy.

This is one of the areas in our economy where we actually have a trade surplus. Because of American ingenuity, know-how, creativity, and innovation, we continue to lead the world in this area. We need to make sure that we not only are putting in place the important safeguards here in this country against taxing these services but also ensuring that we have access to other markets around the world where we know American know-how and American ingenuity and creativity can lead the way.

I very much look forward in the next Congress to continuing to work with my colleague from Oregon on these important matters so that we can continue to see middle-income families in this country benefit from the gains in productivity that come, hopefully a higher standard of living, higher take-home pay, better wages, and better job opportunities that come with a robust, vibrant digital economy that enables our broader economy to continue to make great gains.

I thank the Senator from Oregon, Mr. WYDEN, for his leadership on this issue both past and present. I look forward to working with him as we try in the future to make sure that those gains are protected and that we move even further in the direction of economic freedom when it comes to the Internet.

## SUPPORTING AMERICA'S CHARITIES ACT

I would like to shift gears and speak, if I might for just a moment, about another issue which I think is very important to our overall economy and very important to a lot of people across this country, both those who give to—empower charitable giving in this country and those who benefit from it.

Last week the House of Representatives voted on a piece of legislation that would empower Americans to give more to charity. The legislation would accomplish this by making permanent three tax incentives for charitable giving that have been in law on a temporary basis. All three of these tax provisions have historically enjoyed strong bipartisan support.

First, the bill would make permanent the law allowing individuals 70½ years of age and older to donate up to \$100,000 of their individual retirement account to charity without incurring a tax penalty for doing so.

Second, the bill would make permanent the enhanced deduction for food inventories, thus encouraging businesses to donate food that might otherwise go to waste to food pantries and other organizations that help to feed the hungry.

Finally, the bill would make permanent certain tax rules that make it easier for farmers and other land owners to donate land for conservation purposes, thus helping to preserve America's natural habitat. This last provision, I might add, is included in President Obama's 2015 budget.

These are commonsense measures that will help to promote what I believe is a core element of the American experience; that is, private citizens helping friends and neighbors in their time of need. What could be more appropriate during this season of giving than the government making it a little bit easier for Americans to lend a helping hand?

Unfortunately, this Christmas season the Obama administration has a different message for America's charities and the millions of individuals they serve. That message is "bah humbug." That is right. Instead of working with us to help America's charities, the Obama administration promised to veto this bill should it pass the House and the Senate. Apparently the President is so opposed to any new tax relief, he has decided to oppose a bill with significant bipartisanship support.

Let's be clear that this measure is not some budget-busting bill. In fact, this bill would provide about \$1 billion per year in tax relief to Americans who donate to charity, which would have almost no impact on a Federal budget of nearly \$4 trillion.

One measure of the bipartisan nature of this legislation is the fact that the Democratic chairman of the tax-writing Finance Committee, Senator WYDEN, who was here briefly a moment ago, supports this measure. In fact, Chairman WYDEN recently indicated

that he hoped we could get this measure to the President's desk quickly. He stated:

My view is we'll pass it as a clean bill and send it on to the President. I really don't see a lot of controversy.

That was from the chairman of the Senate Finance Committee.

Unfortunately for Senator WYDEN and me, along with many of our colleagues in both parties who see an opportunity to get something meaningful enacted before the end of this year, this White House sees yet another opportunity for gridlock. So I would say I strongly believe promoting charitable giving should be a high priority.

Earlier this year Senator WYDEN and I circulated a letter signed by 33 of our Senate colleagues to then-Finance Committee Chairman Baucus and Ranking Member HATCH urging them not to weaken the charitable tax deduction in any tax reform effort.

As a member of the Finance Committee, I have not signed many letters on tax reform, as I generally believe that everything needs to be on the table. However, I made an exception when it came to charitable giving because I believe so strongly that promoting charity is an integral part of who we are as a nation.

Much like the deduction for charitable contributions, the provisions of the Supporting America's Charities Act represent important means by which to encourage Americans to give more to charitable organizations. Unfortunately, due to opposition from the President, this legislation fell a few votes short of passage last week in the House when it was considered under suspension of the rules, which is a process that requires a two-thirds majority vote.

That being said, I intend to introduce similar legislation early next year, and I strongly urge the President of the United States to reconsider what I believe is his misguided opposition to these very worthy provisions. I hope the administration will join us in a spirit of good will toward all men and women, especially those of our fellow citizens most in need of assistance.

## ABLE ACT

I wish to finally speak today regarding a bill that I am very pleased has moved through this Congress—I should say will be moving shortly—and that is the Achieving a Better Life Experience, or ABLE, Act. This bill will assist individuals with disabilities by creating a mechanism to achieve long-term personal savings—something individuals with disabilities are effectively prohibited from doing today under current law.

The ABLE Act would create tax-favored savings accounts for people with disabilities that would count toward the \$2,000 individual asset limits that apply to the Supplemental Security Income and Medicaid Programs. The ABLE Act will allow individuals with disabilities and their families to save money to pay for qualified disability

expenses, such as education, a primary residence, transportation, and other personal support expenses.

This legislation helps achieve a world where disabilities are no longer viewed as a limiting factor as individuals plan for jobs, for school, and for family life. It helps achieve a world where Federal policies no longer impede individuals with disabilities from achieving their dreams. It helps give parents peace of mind as they think about what the future holds for their children.

I have met with many families on this issue, and one story in particular stands out, the story of Tim and Jamie Geels from Dakota Dunes. They have three sons, and their middle son, Tyler, is a concrete example of a young South Dakotan who will see tangible changes to his future as a result of the ABLE Act.

The ABLE Act is one of the most far-reaching pieces of legislation to help individuals with disabilities in nearly 25 years. I am proud to be a cosponsor. Long hours and intense effort shaped this legislation into a package that helps Americans with disabilities and is fiscally responsible as well. I am proud to support the ABLE Act, as modified. I look forward to Senate passage of this very worthy legislation later this week as part of the tax extenders legislation.

I yield the floor.

The PRESIDING OFFICER. The Senator from Florida.

## WORK OF THE COMMERCE COMMITTEE

Mr. NELSON. Madam President, before the Senator from South Dakota leaves the floor, let this Senator say that I am looking forward to working with him since he will be our chairman of the Commerce Committee next year. I will have the privilege of being the ranking member. We have a fairly full plate of things that must be done: FAA reauthorization, telecommunications rewrite. Fortunately, it looks as though we have just done a Coast Guard bill, but there can always be tweaks to that. There are a host of things. We are way beyond on NASA reauthorization. Fortunately, we have been able to build on the NASA reauthorization that was done in 2010, but that needs to be updated. There are all kinds of consumer legislation as we get into things such as this thorny issue of Internet access. It is going to take some real bipartisan cooperation.

In my discussions with the future chairman, Senator THUNE, I am looking forward to working with him on this very important committee.

Mr. THUNE. Madam President, I know the Senator from Florida has things he wants to talk about, but I do want to take this opportunity to mention that I very much look forward to working with him. I think we have the potential for a real foundation, hopefully, for accomplishment on our committee.