

by small businesses across this country. The Tax Increase Prevention Act will extend for 1 year 55 different tax credits and deductions that expired either at the end of 2013 or during 2014.

This is a bill that has already passed the House, and it passed with a huge margin, with a bipartisan vote of 378 to 46.

One of the most important provisions in the act is the section 179 depreciation and expensing provision for small businesses. That is the provision I particularly want to focus on today and talk about and discuss why it is so important for our small businesses and for our entire country.

Section 179 allows farmers and other small businesses to expense and depreciate property they have purchased or repaired for their operations. That is important to them so that they don't see a tax increase, but it also keeps our economy going. Without it, small business will buy and repair less equipment, slowing down our manufacturing base and slowing down our economy. Quite simply, that means fewer jobs. It is not only because small business's costs are increased, but it is also because of the uncertainty that is created when they don't know the rules of the road. That is why this fix needs to be done on a permanent basis.

I think it could have been done on a permanent basis this year. We were working on a deal until the President threatened to veto that legislation. So now we have a 1-year fix, but we have broad support in this Chamber for the 1-year fix. We need to pass it now and then go back to work on a permanent fix next year.

I was home for the weekend about a week ago, and I was talking to some of the farmers in our State. They told me what they have been telling me for some time now; that is, they need the section 179 expensing and depreciation, they need to know the rules of the road, and they need to know it now.

We are at year-end. They are doing their year-end planning. They are doing their tax work. Some are still negotiating on buying equipment for next year. The depreciation and expensing rules affect the decisions they make. They will also affect the number of jobs in our economy. Agriculture alone is responsible for 16 million direct and indirect jobs in our economy. Ag is also a sector of our economy that produces a positive balance of trade. American agriculture provides the highest quality and lowest cost food supply in the world. It is something that benefits every single American every day.

Section 179 expensing and depreciation is important for other small businesses as well. And it is not just small businesses, it helps keep our large industries going too. For example, Case New Holland and John Deere have manufacturing plants in my home State. They produce tractors, balers, and other equipment. In addition, they also make industrial equipment. When farmers and other small businesses

slow down their purchase of equipment, these manufacturing facilities slow down as well. It means less business, fewer workers needed, and fewer jobs. That is how it works. It is that simple. The truth is that small business is the backbone of our economy in this country.

The hallmark of America is that it has historically been the best place in the world to do business. It is where everybody has always come to do business. We have always had the best legal, tax, and regulatory business climate. We provided the certainty businesses need to invest, to hire people, to create jobs, and to grow the economy. That is the rising tide that lifts all boats—a higher standard of living for our people and revenue from economic growth, not higher taxes, to reduce our debt and deficit to get them under control as well.

Let's create that certainty for our farmers and small businesses across this great Nation. Let's make sure their taxes don't go up. Let's start by passing the Tax Increase Prevention Act and section 179 expensing and depreciation now.

I would like to close by reading from some of the letters I have received from some of my constituents. I think so often that the hard-working taxpayers of North Dakota, the small business people there who are getting it done every day, say it best.

The first one is from Dick Hedahl, owner of Bismarck-based Hedahls Auto Plus. He said: Without section 179 and the bonus depreciation, Hedahls Auto Plus would really have felt the pinch last year when we purchased equipment to service diesel powered trucks and heavy equipment.

Since the growth in the Bakken, his services have been especially important because he can save clients thousands of dollars by refurbishing worn diesel engine blocks. What makes the refurbishing possible is the 100 percent American-made equipment Hedahl bought in 2012 and 2013 for \$450,000. At a 34-percent tax rate, he says he would not have been able to make those equipment purchases work, but with section 179 expensing and depreciation, he was able to make those things work. As a result, he is providing jobs in the western part of our State. Hedahls Auto Plus employs more than 200 people.

Another constituent wrote in. Leann Slaubaugh of Rolette writes:

I am concerned about Section 179 and what this is doing to the agricultural sector in North Dakota. Farm equipment is not being sold, as the farmers are concerned about the amount they will have to pay taxes on. I farm with my husband and work at a small town farm supply. Farmers have quit spending due to low commodity prices and Section 179. I am concerned with the effect on our small town economy if Section 179 is not revised. After meeting with our tax consultant, we are concerned with the possible tax liability we are facing and what this means to the future of our family farm. Please push for revision of Section 179.

Dennis Miller, who grew up in Stark County and worked for an ag equipment dealership for 28 years, is similarly concerned. I am going to paraphrase from his letter. Four years ago he started his own business, Southwest AG Repair, Inc. He sells new McCormick tractors and repairs all brands of farm equipment. He has six employees.

Mr. Miller wrote to me earlier this year, anxious about the expiration of section 179:

It is going to cut sales of farm equipment drastically if the farmers don't get a tax incentive to purchase equipment. The loss of sales will create backlash in the economy throughout the State and the country. There has to be a better way to create the tax revenue.

Mr. Miller, there is. You create tax revenue with economic growth, not higher taxes, just like you create jobs, create economic activity, getting that rising tide that lifts all boats—that is when it enables us to invest in the future of our country, the roads and bridges, our schools, and all of the things people want for this great Nation. But it comes from a growing economy. Of course, that is what creates the jobs we need for our families across America.

So when we talk about the Tax Increase Prevention Act, that is what we are talking about. We are talking about making sure here at the end of the year that taxes don't go up on hard-working taxpayers across this country, that taxes don't go up on our small businesses across the country, and that we understand that is truly the backbone of our economy, that all those people and all those small businesses are the ones who make our economy go every minute of every day.

It is time to act. The time is here. The votes are here on a bipartisan basis in this body to get it done. Let's get it done. Our American citizens, our hard-working taxpayers have waited long enough.

With that, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

SALDANA AND DEYO NOMINATIONS

Mr. CARPER. Mr. President, it is good to see you here today. The place is a little empty. I am glad the Presiding Officer, our staff, and our pages are all here.

I rise today to urge my colleagues to support two critical nominations to the Department of Homeland Security. They are Russ Deyo to be the Under Secretary for Management at the Department of Homeland Security and Sarah Saldana to be the Assistant Secretary for Immigration and Customs Enforcement.

The committee which I am privileged to lead, along with Dr. TOM COBURN,

the Homeland Security and Governmental Affairs Committee, is responsible for working with the administration and others to help protect our Nation's security at home and abroad. At the same time, we strive to make sure Federal agencies work better and more efficiently with the resources that are entrusted to them by the American people.

During my years of public service, I have learned that the most important ingredient in helping organizations to work is leadership. I do not care whether the organization is a body such as this, a governing body, I do not care whether it is a sports team, a business, college or university, a school, the most important ingredient in the success of that organization is leadership.

The Presiding Officer is one who has led the National Guard for the State of Montana for a number of years. He knows just what I mean. I thank him for his service and for his leadership.

When it comes to the Department of Homeland Security, the absence of leadership throughout the Department has been a great challenge and a major cause of the low standing in terms of employee morale that Department faces.

As we know, the Congress is going to soon wrap up our session for the year—in a couple of days. Senators have the obligation to fill two key leadership posts in the Department of Homeland Security in the days that lie ahead. One is the Under Secretary for Management. Mr. Deyo has been nominated by the President. I believe he is a Republican. The other is the Assistant Secretary for Immigration and Customs Enforcement, Sarah Saldana.

As we all know, this Department plays a critical role in protecting our Nation from a number of threats, including terrorism, cyber attacks, and natural disasters, just to name a few. Given the Department's significant role in the security of our country, it is critical that Secretary Jeh Johnson have a full leadership team in place. That includes Russ Deyo as his Under Secretary for Management. That is the third highest position in the Department.

I wish to take a couple of minutes to explain why Mr. Deyo's nomination is so important. As of this week more than 10 months will have passed since the last Senate-confirmed Under Secretary for Management, Rafael Borrás, stepped down from his post. He was an excellent public servant, a great leader. We salute him and wish him well. But he has been gone for almost a year, and since then the Department has not had Senate-confirmed leadership. They need it.

Under Secretary Borrás was widely respected by members of our committee in the Senate and the House and others for his leadership, management expertise, and most of all, maybe, for his candor. He helped the Department make strides in many areas and led the Department to its first clean financial

audit—something the Department was able to achieve again this year for the second year in a row. Why is that important? I have a friend, and if you ask him how he is doing, he says: Compared to what? Well the Department of Homeland Security—it took them almost a decade to get an unqualified audit, a clean financial audit. The Department of Defense has been around a whole lot longer—since the end of World War II. They have yet to get a clean financial audit. They are making some progress finally. But the Department of Homeland Security achieved it 2 years ago and then again this year.

I think it is safe to say that the Department needs somebody with the same kind of commitment and leadership Rafael Borrás brought. I believe, Secretary Johnson believes, and the President believes Russ Deyo is that person.

Mr. Deyo had an impressive career in the private sector, for 27 years helping to lead Johnson & Johnson, one of the top companies not just in America but in the world. There, he was the general counsel, and he was vice president for administration. We are so lucky that someone with his capabilities, his commitment, his smarts, his leadership skills, and his integrity is willing to serve in the Federal Government at this level. He also spent the last 15 years serving on the executive committee at Johnson & Johnson, which is the principal management group responsible for the company's global operations. He was also a partner at a major U.S. law firm.

Russ Deyo is no stranger to public service and working with law enforcement organizations. He was assistant U.S. attorney for New Jersey for 8 years. That included a period of time as chief of public corruption unit there.

His perspective from the private and public sectors will be an invaluable asset to Secretary Jeh Johnson, particularly as the Secretary implements his Unity of Effort Initiative at the Department, which strives to help the Department operate in a more unified, cohesive manner across all components.

If confirmed, Mr. Deyo will have a number of other challenges on his plate. For example, our friends at the Government Accountability Office continue to remind us that the acquisition and budgeting systems at the Department of Homeland Security are not fully mature. In fact, the overall management of the Department remains on the Government Accountability Office's high-risk list of government operations that need urgent attention. Of course, if Mr. Deyo is confirmed, he will inherit the challenges of improving morale across the Department. These are tough challenges, and some have been around since the creation of the Department. But I believe Mr. Deyo has the leadership experience and the skills necessary to tackle these challenges and to really make a difference.

I will take a moment here, if I can. Every year there is a nonprofit organi-

zation that looks across the Federal Government and asks questions of a lot of employees to really ascertain where morale is high, where some of the favorite places are for people to work in the Federal Government. The Nuclear Regulatory Commission for a number of years has led the pack there. There are roughly 15 big Departments that are part of that survey, but all told, there are something like 314 Federal agencies that are surveyed to make up this list, and the Department of Homeland Security runs dead last among the big Departments that are surveyed. Out of all of the Federal agencies that are surveyed, and there are 314 in all, ICE, Immigration and Customs Enforcement, which Sarah Saldana has been nominated to lead—dead last. Dead last. One of the reasons why, when I talk to people at the Department of Homeland Security, employees, whether they happen to be customs agents, whether they happen to be folks down on the border, Border Patrol, whether they happen to be TSA folks—whatever role they are playing across the country and around the world, among the major factors they point to, explaining the low morale, is lack of leadership, lack of confirmed leadership. We have worked so hard to address that. We have two holes left. One of them will be filled by Mr. Deyo—we need to confirm him—and the other by Sarah Saldana.

Here is what former DHS Secretary Michael Chertoff—Judge Chertoff—had to say when he introduced Mr. Deyo at his confirmation hearing before the homeland security committee earlier this year. Here is what the former Secretary said:

Russ brings to the position he has been nominated for a broad range of experience with one of the best enterprises in the world.

That is Johnson & Johnson.

You will find him to be a smart, experienced, and devoted public servant who will actually bring a unique set of skills to this job which are very critical.

This is a former Secretary of the Department. He said:

I could not give a stronger endorsement to Mr. Deyo for this position.

Mr. Deyo has also received strong endorsements from three former Under Secretaries for Management at DHS, people who have had this job, done this job before: Paul Schneider, Elaine Duke, and the immediate past Under Secretary, Rafael Borrás, whom I mentioned earlier. Here is what they had to say. Here is what the three of them, in unison, had to say about Russ Deyo:

Russ Deyo is an outstanding choice by the President to be Under Secretary for Management.

An impressive leader, he brings the requisite skills, experience, and leadership to this important position. He is recognized as a professional, unflappable statesman who can meet head-on the challenges this position faces and get results.

I have had the privilege of meeting with him. I don't make snap judgments about people, but he is one impressive

human being, one impressive leader. Everything I have learned about Mr. Deyo over the past several months has led me to conclude that he would be not only an exceptional candidate to be a manager at DHS but a terrific Under Secretary if confirmed.

I urge all my colleagues to support the nomination of Russ Deyo.

I wish to take a few more moments to turn to the nomination of Sarah Saldana to be the Assistant Secretary for Immigration and Customs Enforcement at the Department of Homeland Security.

We call it ICE, the acronym. As I said earlier, of the 314 Federal agencies that are evaluated top to bottom in terms of employee satisfaction, ICE was dead last, No. 314.

It has been almost 1½ years since they had a Senate-confirmed leader. They need one—not just anyone, they need a terrific leader. We believe Sarah Saldana fills that bill and meets the qualifications and the needs very well.

Immigration and Customs Enforcement—ICE, as we call it—is a vital law enforcement agency within the Department of Homeland Security. As I said earlier, it has been without a Presidentially appointed and confirmed leader for almost 1½ years—far too long, particularly considering all the issues we face along our borders and the more than 400 laws—think of that—that this agency, ICE, Immigration and Customs Enforcement, is required to enforce.

Some of my colleagues may not be familiar with what ICE does and why it is so critical for the agency to have Senate-confirmed leadership in place.

I wish to take a minute to address that. ICE is one of the Nation's law enforcement agencies, with more than 19,000 employees in all 50 States, the District of Columbia, and 48 foreign countries. What do all these people do? That is a fair question.

In 2013 ICE special agents initiated over 125,000 new investigations, made over 40,000 criminal arrests, seized \$1.3 billion in currency and assets and took \$1.6 million pounds of narcotics and other dangerous drugs off our streets. That is just part of what they do.

On any given day ICE arrests 370 criminal aliens in the interior of our country, has 34,000 people in detention, and moves nearly 500 criminal aliens from our country—on any given day. Managing such a large agency, with one of the most complex missions in the Federal Government, is a tall order. Thankfully, Ms. Saldana has agreed to step up to this challenge.

She is a true American success story. She rose from humble beginnings in South Texas as the youngest of seven children to become an accomplished partner at a major law firm. She is now the Nation's top law enforcement officers.

Ms. Saldana was unanimously confirmed by the Senate in 2011 to her current position as U.S. attorney for the Northern District of Texas. She has a

distinguished record representing the U.S. Government as the senior law enforcement officer in one of the largest districts in the Nation.

It spans some 100 counties. I don't know how many counties the Presiding Officer has in the State of Montana—we have three—but she presides over a law enforcement operation that has 100 counties in the northern part of Texas.

In this role, she deals as closely and extensively as anyone else with the threats this country faces every day from transnational criminal networks. This experience will serve her well if confirmed to lead ICE.

Don't take my word for it. One of our good friends in the Senate, JOHN CORNYN, the senior Senator from Texas, felt strongly enough about her qualifications that he personally introduced Ms. Saldana at her confirmation hearing before the committee Dr. COBURN and I lead, the Committee on Homeland Security and Governmental Affairs.

Senator CORNYN said about Sarah Saldana:

In her role as U.S. Attorney and prosecutor over the past decade, Ms. Saldana has served our State with honor, fighting corrupt public officials, organized crime, sex traffickers, and other dangerous criminals.

That sounds like a highly qualified candidate to me. That is not all Senator CORNYN had to say about Ms. Saldana. He went on to say this as well:

If respect for the rule of law is our standard, and I think it should be, we would be hard pressed to find a person more qualified to enforce the law than Ms. Saldana.

That is high praise indeed and I couldn't agree more.

Some are arguing we should not confirm Ms. Saldana because of the President's recent Executive action on immigration. This decision will provide, though, relief from deportation for as many as 5 million undocumented immigrants living in the shadows today, law-abiding people who are productive members of our communities.

Still, some argue the President's actions should preclude the Senate from confirming even a highly qualified candidate such as Sarah Saldana to this critical position. I think that is absurd.

We have before the Senate a highly qualified candidate, a person who—according to her neighbor and the senior Senator from Texas—is fiercely independent, has served with honor in her current role, and respects the rule of law.

It does not punish the President to leave this position unfilled, it punishes the citizens of our country. It makes it harder for ICE to accomplish its mission, and it hurts the men and women at ICE who deserve a leader to ensure that this agency runs as efficiently as possible.

I believe the President acted within the bounds of the law in announcing his executive action. But whether you agree with me, opposing Ms. Saldana's nomination will do nothing to change what the President has done, nothing.

I hope Ms. Saldana, the first Hispanic person and second woman to be nominated to Immigration and Customs Enforcement, does not fall victim to politics as usual in the Senate. She is by all accounts exactly what this critical agency needs: a proven leader and a respected member of the law enforcement community.

What do they say about integrity? If you have it, nothing else matters. Integrity, if you don't have it, nothing else matters. She has it.

She will have a tough job ahead of her if she is confirmed this week, but I believe she is more than up to the task. I urge so strongly for our colleagues to join me, to join Senator CORNYN, and others to support her. We will never regret it.

With that, I am looking around the Senate Chamber. I know we are going to have a lot of folks voting, but I don't see anybody to speak.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

Mr. CARPER. I have been asked to lead us through this wrapup session, even though it is a little early to wrap up, but I want to walk through it if I can.

#### COLLECTIBLE COIN PROTECTION ACT

Mr. CARPER. Mr. President, as in legislative session, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be discharged from further consideration of H.R. 2754 and the Senate proceed to its immediate consideration.

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

The clerk will report the bill by title. The assistant legislative clerk read as follows:

A bill (H.R. 2754) to amend the Hobby Protection Act to make unlawful the provision of assistance or support in violation of that Act, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. CARPER. I ask unanimous consent that the bill be read a third time and passed and the motion to reconsider be considered made and laid upon the table.

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

The bill (H.R. 2754) was ordered to a third reading, was read the third time, and passed.

#### REVISING THE BOUNDARIES OF CERTAIN JOHN H. CHAFEE COASTAL BARRIER RESOURCES SYSTEM UNITS

Mr. CARPER. Mr. President, as in legislative session, I ask unanimous