Mr. REID. 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 President, I ask unanimous consent that the order for the quorum call be rescinded.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. REID. Mr. President, I ask that everyone be patient. I am trying to be as patient as I can be, as is the Republican leader.

UNANIMOUS CONSENT AGREEMENT—H.R. 5771

Mr. REID. Mr. President, I ask unanimous consent that notwithstanding cloture having been invoked, the Senate now resume legislative session and the Senate then proceed to consideration of Calendar No. 627, H.R. 5771, which is the tax extenders legislation; that there be 30 minutes of debate equally divided between the two leaders or their designees prior to a vote on passage of the bill, which will be a 60-vote threshold; that there be no amendments, motions or points of order in order prior to the vote; further, that if H.R. 5771 is passed, the Senate proceed to consideration of H. Con. Res. 124, which is a concurrent resolution correcting the enrollment of H.R. 5771, modifying the title of the bill; that the concurrent resolution be agreed to; and that following disposition of the concurrent resolution, the Senate resume executive session and consideration of the Honorable nomination.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

LEGISLATIVE SESSION

TAX INCREASE PREVENTION ACT OF 2014

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 5771) to amend the Internal Revenue Code of 1986 to extend certain expiring provisions and make technical corrections, to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, with this tax bill, the Congress is turning in its tax homework 11½ months late and expects to earn full credit. Tax incentives will last just 2 weeks before families and businesses are thrown back into the dark with respect to the taxes they owe. The legislation accomplishes nothing for 2015.

The debate takes place against the backdrop of positive economic news, showing that unemployment is down and wages are up—just the kind of news the Congress ought to build on by providing certainty and predictability for families and businesses. Instead, the Congress is about to pass a tax bill that doesn't have the shelf life of a carton of eggs.

Of course, we have the power to enshrine tax provisions for any length of time we choose. What the Congress can't do is travel back through time. The Congress can pass this $41 billion bill, but it cannot change anything taxpayers did 6, 8 or 10 months ago. Those decisions have been made.

The only new effects of this legislation apply to the next 2 weeks. That is not enough time for the key provisions; for example, putting a dent in veterans unemployment, to start a clean energy project, to hire new workers or to help a student who is on the fence about whether to enroll in college next semester. Particularly important is this bill drops the health coverage tax credit, yanking away an economic lifeline that working-class Americans were counting on this April 15. This means that for tens of thousands of our people in States such as Wisconsin, Illinois, Ohio, and Pennsylvania, who have been kicked down by a fiercely competitive economy, they are going to face a very unpleasant surprise this spring.

I am just going to spend a minute talking about how the Senate got here and where our tax policy should go in the future. The truth is the Senate didn't need to be in this spot. Within a few weeks after I became chairman of the Finance Committee, with the help and good counsel of Senator HATCH and many members of the committee, we unanimously passed the EXPIRE Act, a balanced, bipartisan bill that would provide 2 years of certainty and a springboard to comprehensive reform. When the bill came to the floor, a host of Senators said they were eager to move it forward. Democrats and Republicans all wanted to move ahead, but the toxic Senate environment and a battle over amendments caused the EXPIRE Act to stall out.

This fall there were discussions with the House about a bipartisan, bicameral agreement. I was encouraged at the outset, especially when the House indicated they would accept the Senate's bipartisan work. We also talked about the possibility of making several provisions permanent. In my view, any agreement on permanent tax policy has to be balanced—balanced between support for business and support for working families. A deal that is skewed in just one direction fails the test of fairness. The Democrats on the Finance Committee felt the same way. The negotiations progressed, more offers were traded, and there was real hope. However, after weeks of hard work, there was a conflicting process and that drove House Republicans to quit the negotiations. Senate negotiators, in effect, were left without a dance partner. Our team kept making new offers. We tried to suggest proposals that had drawn support from Republicans and Democrats in the past, but the House settled on passing this 2-week extender bill that is now before us this evening.

However Senators choose to vote on this legislation, I want to recognize that this bill proves, once and for all, how broken America's tax system is. The Congress is about to spend $41 billion on a tax incentive package that when done right ought to lift the cloud of uncertainty and strengthen the important parts of our American economy. Instead, all of the $41 billion in this legislation is going to go for things that happened months and months ago. Virtually all of the $41 billion has absolutely no incentive power whatsoever. Reforming the Tax Code is going to be hard, but it can be done. I sat next to our former colleague Senator Gregg every week for 2 years to produce the first bipartisan Federal income tax reform bill. I am very grateful to our current colleague Senator COATS, who picked up on those efforts. Senator HATCH—and I commend him for it—put out an analysis for tax reform issues, recognizing that getting more perspectives in the debate is going to help advance reform.

I know Senator HATCH is going to keep working diligently when he takes the gavel—and I congratulate him for that—in January, and I look forward to working with him.

Before we wrap up for the year, I also want to congratulate Senator CASEY and Senator BURR, who worked tirelessly in a bipartisan way on behalf of the disabled. I met with these disabled folks in our community, and I commend Senator CASEY and Senator BURR for their work.

Here is the bottom line for the future: The middle class deserves a tax cut. The tax system in America needs to do more to promote innovation and launch a new wave of job creation. Our country desperately needs a simpler and more competitive corporate tax system that draws investment and jobs to our country. We have to end the cycle of stop-and-go policy that leaves taxpayers in the dark time and time again.

I want to yield our remaining time to my colleague Senator CANTWELL, from Washington and close by saying, retroactive tax bills, such as the one before the Senate tonight, may satisfy some, but they leave our workers, our families, and businesses wanting. It is the time for real tax reform.

For the last word on our side, my colleague and seatmate, Senator CANTWELL.

The PRESIDING OFFICER. The Senator from Washington.

Ms. CANTWELL. Mr. President, I thank the Senator for his leadership on the Finance Committee and just point out to my colleagues who come from States that don't have an income tax that this legislation before us tonight includes making sure we are able to deduct our State sales tax from our Federal tax obligations. I hope we will be here someday when we can actually get tax fairness in the code. This is a permanent solution. We don't have to go back every year to try to get the tax fairness our States deserve. My colleague Senator MURRAY is here and knows this issue well. But tonight at least we can say Washingtonians can take the sales receipts they have this year and make sure they are deducted from their tax obligations for 2014. But as the Presiding Officer said, let's make sure we take these provisions that are so important for our economy to move forward and give the taxpayers predictability and certainty.

I would say that is making the sales tax deduction permanent, but I am glad Washingtonians will at least have this opportunity this year and we will move forward to have a more robust debate.

Mr. WYDEN. Mr. President, how much time does our side have left?

The PRESIDING OFFICER. There is 6½ minutes.

Mr. WYDEN. I want to yield 3 minutes to Senator BEGICH and 3 minutes to Senator CASEY.

The PRESIDING OFFICER. The Senator from Alaska.

Mr. BEGICH. Mr. President, I will be brief. I wanted to say I appreciate the Senator's comments, and what I thought was most important about it was the fact that these tax benefits come after the fact. It is not going to create new opportunities. The tax reform legislation the Senator has been working on with Senator Gregg, Senator COATS, and myself is about real reform. It is about setting economic opportunities and creating growth. It is not about looking back. It is about looking forward. I have the same feelings the Senator has on this bill; that doing the short term, really 2 weeks, and then putting uncertainty back into the system again for another year would be a mistake. From my perspective, it is a $40 billion bill that is not paid for. Let's deal with it. Let's figure out real tax reform.

I will not be here in January. I wish all the Members will sit down, after years of work that you have done, and focus on a longer term situation that actually creates incentive for small business and not after the fact. My wife is in a small business, and they don't spend the last 2 weeks trying to figure out what their tax benefits will be to help do to investments. They have done it already. If we really want to do something for the economy and have real tax reform and real tax relief, focus into the future and not the past.

I commend you for the work that has been done on this, but I agree that there are a lot of problems with this and the way it is laid out for 2 weeks which is problematic.

Mr. WYDEN. I want the body to know the Senator from Alaska has written some of the really thoughtful provisions with respect to education tax credits, and I commend him for that.

Mr. LEAHY. Mr. President, today, the Senate is considering the Tax Increase Prevention Act of 2014, a House-passed bill that extends a limited and narrow set of expired tax credits and deductions, and includes the Achieving a Better Life Experience Act of 2014, ABLE Act. Once again, Congress has waited until the eleventh hour to address tax credits that expired nearly a year ago. Once again, this has resulted in needless confusion for families and businesses who have been unable to plan and unable to grow, given the uncertainty of the outcome of these credits. I heard from Vermonters over the last year concerned about the expiration of these credits—and the pending expiration of dozens of more tax credits that benefit hardworking, middle-class families. Congress has a responsibility to do its part to provide certainty within the Tax Code to ensure families in Vermont and across the country have the predictability they need to make financial decisions. While I support extending these tax credits, I cannot support an effort that once again simply kicks the can down the road and leaves for the next year the unfinished business of this Congress.

I am disappointed that, earlier this year, Republicans in the Senate squandered an opportunity to consider a more comprehensive package that would have benefited small businesses, researchers, the environment, and middle-class families. I have been deeply disappointed in the process, which has left us with a choice between bad: passing the House bill; and worse: not doing anything. This legislation revives more than 55 expired tax deductions from 2013, and while I agree these are important provisions, I cannot support this bill on principle. We cannot continue to retroactively fix problems Congress carelessly and irresponsibly creates, without addressing the same tax provisions that will expire in just a few short weeks from now, only to have the same fight next year. It is time we have a meaningful, full debate about tax reform, and how Congress can ensure that our Tax Code reflects the needs of all Americans, not just those who are the wealthiest among us.

Included in this patch bill is the important ABLE Act, which allows those with disabilities to plan for their futures by creating tax-free savings accounts. I have strongly supported this legislation, and continue to do so. This legislation creates opportunities for individuals with disabilities to save for college or retirement or other living expenses and opens doors for families across the country. The House of Representatives held two votes last week related to taxes: one on the extenders package, and one on the ABLE Act. If the Senate were allowed to do so, I would cast my vote in strong support of the ABLE Act.

I asked Vermonters to elect me as their representative in the Senate because I wanted carry their voices to the decision centers in Washington. I strongly believe in the best of what the Senate has been, should be, and can once again become. There are many Vermonters, and people across the country, who are counting on us to provide comprehensive, long-term solutions to our country's problems. I hope that in the new Congress we can work together instead of kicking the can down the road, yet again. We were elected to find solutions, not excuses.

Mr. REED. Mr. President, the House has sent us a $42 billion year-long extension of several tax provisions known as tax extenders. This year-long extension is unpaid for, and while I will support this measure because several provisions in this bill need to be extended—and soon—I must raise concerns about the approach here to once again stack the deck against middle-class families. They rightfully are concerned that they have been left out—and continually so—in policies that this body finds the will to pass.

Case in point is the effort I engaged in all year with my Republican colleague, Senator HELLER, to restore emergency unemployment insurance benefits for 1.3 million Americans. Now this program is typically considered an emergency measure because it has been fundamental to supporting our economic recovery, and as such the $24 billion cost to extend the program through 2014 would normally not be paid for. Well this year that was not the case and several of my colleagues, particularly House Republicans, insisted that this typical emergency measure be offset for it to get consideration.

So Senator HELLER and I worked with several of our colleagues to craft a paid-for measure that would extend the program for 5 months. That paid-for bill passed the Senate, but the House has since refused to give it an up-or-down vote—despite the fact that it met the condition of being paid-for and the Congressional Budget Office had estimated a full year extension of the program would create 200,000 jobs and boost economic growth by 0.2 percent of GDP. So it strikes me as incredibly one-sided and patently unfair that House Republicans would send us a $42 billion unpaid-for retroactive year-long extension of tax provisions that would not generate the same kind of economic boost as UI, but they still would not consider helping the long-term unemployed as they search for work. Indeed, in the bipartisan Senate extenders bill, we included a provision that would encourage employers to hire the long-term unemployed—but even that modest change to the Work Opportunity Tax Credit was not included in the House bill.

This is part of a troubling pattern created by some of my colleagues on the other side of the aisle and in the other body—if it helps a small set of businesses or special interests, well the deficit does not seem to matter to them. But if a proposal or initiative is aimed at helping low and middle-income Americans get a foothold in the economy, then the standard is much higher and constantly changing.

The 1-year tax extenders bill does have some good provisions, like the extension of credits that help families afford college, make it easier for homeowners and lenders to keep families in their homes, or promote the production of renewable energy like wind. But the bill also has tax breaks for race horses, rum, NASCAR and is skewed towards corporations. All equaling a total of $42 billion in unpaid-for tax cuts.

Indeed, we also considered an appropriations bill, which included a snuck-in provision that allows pension cuts on the backs of middle-income employees and retirees in multiemployer pension plans. We should not have considered such far-reaching pension reform without thoughtful, strenuous, and open debate. So the insertion of a pension deal, negotiated behind closed doors, that hurts middle-income employees and retirees at the waning hours of a lame duck Congress is untenable and further cause for Americans to think that their government does not have their back or care about their economic security. They will see Congress giving tax deals for race horses and NASCAR, while their pensions are cut. That's not how this body should govern.

Now as we enter a new Congress, we will have to confront the impending sequester that we will face head on again in fiscal year 2016, which will seriously frustrate our ability to provide for the national defense and general welfare. Those sequestration cuts, brought on by the refusal of my colleagues on the other side to reach a deficit reduction agreement that included raising revenue, total $109 billion per year and will impact non-defense and defense spending equally. So again it is striking that many of my colleagues on the other side will have no problem voting for $42 billion in unpaid-for tax cuts—or even as was reported last month, a $450 billion unpaid-for permanent extension of these tax breaks—but when it comes to helping American workers or confronting and undoing the sequester cuts to our domestic programs my colleagues on the other side apply a tougher standard that is tilted against everyday Americans.

I have made the tough choices in the 1990s to balance the budget and I have supported over $3.3 trillion in deficit reduction since 2010, over two-thirds of that coming from spending reductions. The deficit is on its fastest decline since World War II and has been cut by more than half since 2009. But the economy has not been growing fast enough and many Americans have seen stagnating wages and have the sense that the economy is stacked against them. So I will work with my colleagues, as I have consistently tried to do, to urge them to join with Democrats to spur broad-based growth for every American and ensure the economy and government works for them—not just for large corporations or special interests.

Mr. WHITEHOUSE. Mr. President, the Senate will likely pass legislation to extend several dozen expired tax provisions. While I support a number of the individual provisions extended by this bill, I rise today to explain why I reluctantly plan to oppose it.

The so-called ''tax extenders'' package includes the 1-year extension of a hodgepodge of over 4 dozen tax provisions. This extension is not for the year ahead of us, as one might reasonably expect, but rather for the year that's mostly past us. In other words, we will be extending for 2014 tax programs that expired at the end of 2013. This means that, for the most part, the bill will offer credits and deductions to reward things that have already happened while doing absolutely nothing to help businesses and individuals plan for the future.

If tax policy is intended to influence behavior, the extenders bill is a double failure: it spends money rewarding things that have already happened and offers no incentives for businesses and individuals for the year ahead.

Let's take for example the production tax credit for wind energy, a program I strongly support that encourages the construction of wind farms. The provision in the extenders bill offers this incentive for properties for which construction has commenced by the end of 2014. That's 3 weeks from now. Instead of giving energy companies time to plan and prepare wind projects, we are saying: if you happen to have one ready to go, you have got until the end of the holiday season to break ground. The clock is ticking.

In contrast to Congress's temporary, year-to-year treatment of the wind tax credit and other incentives for renewable energy, Big Oil and Gas enjoy permanent subsidies in the Tax Code. It is long past time to reform the Tax Code so it reflects America's 21st century energy priorities. Permanent incentives for oil and gas and temporary programs for renewable energy is simply upside-down public policy.

In total, there are 50 or so extensions in this bill, and the only thing they seem to have in common is that Congress repeatedly packages them together. It is truly a mix of the good, the bad, and the ugly. Let's start with some of the good provisions. In addition to clean energy incentives, the bill extends a popular tax credit that encourages businesses to hire veterans, a host of incentives for energy efficiency, and a provision that ensures that families that lose their homes in foreclosure do not incur tax bills for the deficiencies. These provisions have strong bipartisan support.

Then there is the bad: the unjustifiable tax giveaways. These include so-called ''bonus depreciation,'' a program that allows corporations to deduct the costs of equipment right away instead of spreading out the deductions over the life of the equipment. Congress first included this provision in 2009 in the Recovery Act when it made some sense. The idea was to encourage businesses to accelerate their purchases when the economy most needed the investments. We have extended it so many times, though, that now we are just giving money away to corporations for buying things they would have bought anyway. That is a nice subsidy for the businesses, but not a wise use of taxpayer dollars.

The bill also includes tax giveaways for NASCAR tracks and racehorses. While I know these sports are popular, it is hard to justify subsidizing them with taxpayer dollars at a time when we are running large deficits and face the prospect of more budget sequestration.

And then there is the ugly, the stuff that does actual harm. There is a pair of provisions in the bill—the ''active financing'' and ''controlled foreign corporation look through'' provisions—that reward U.S. corporations for shifting money overseas to avoid paying taxes. Sadly, there are already a number of provisions in the Tax Code that encourage companies to move operations and assets overseas. We should repeal those provisions, not enhance them as the extenders bill does.

This 1-year, retroactive mixed bag of extensions will increase the budget deficit by over $41 billion. To put that figure into perspective, that is more than the annual budget for the entire Department of Homeland Security.

Earlier this year, my senior Senator from Rhode Island, JACK REED, lead an effort to extend unemployment benefits for the millions of Americans who have struggled to find work in this uneven economic recovery. Republicans repeatedly filibustered his unemployment insurance legislation, with many citing the $17 billion price tag and the offsets included to pay for it.

I expect many of these same Republicans will vote to pass the $41 billion tax extenders bill, legislation which is not offset and will add to the deficit. If Republicans are truly as worried about the deficit as many of them claim to be, they need to raise these concerns consistently and not forget them when it is convenient. Spending through the Tax Code is still spending, and we should offset it.

Mr. President, next year this body will have new leadership and a fresh opportunity to tackle our Nation's problems. I hope Senate Republicans will show us they can exercise the power of being in the majority responsibly. President Obama says he is eager to work with the Republican majority on several major bills including tax reform. I too am eager to work with Republicans on sensible, responsible tax reform—reform that ends the era of year-to-year extensions, eliminates wasteful tax spending, and decreases the deficit.

Mr. WYDEN. I yield the rest of our time to Senator CASEY.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. CASEY. Mr. President, I am honored to be able to rise tonight. I will have a longer statement later to talk about the ABLE Act that Senator BURR and I worked on coming through the Finance Committee and talking with Chairman WYDEN and Ranking Member HATCH. I want to thank the two leaders—Majority Leader REID and Republican Leader MCCONNELL—for not having just a bipartisan effort in the Senate but really a bicameral support for this legislation—over 400 Members of Congress supporting the ABLE Act, simple. For years we have created incentives in the Tax Code to save for higher education, the cost of college, to save for retirement. Now at long last for Americans who have a disability, those families will be able to save for a disability, whether it is to pay for health care or education, the basic expenses that these individuals with disabilities have wanted to save for, for many years.

I am honored to be part of it. I will have a longer statement later. This is a great testament to bipartisanship, coming together on such an important issue. We believe—this is what undergirds the ABLE Act—people with a disability have the ability to live a full life if we give them the tools. One of those tools is an incentive in the Tax Code to save for the future for an individual with a disability.

I yield the floor.

The PRESIDING OFFICER. Who yields time?

The Senator from Utah.

Mr. HATCH. I yield 2 minutes to the distinguished Senator from North Carolina.

The PRESIDING OFFICER. The Senator from North Carolina.

Mr. BURR. Mr. President, I thank the soon-to-be chairman of the Finance Committee and the current chairman of the Finance Committee for the their help. I want to turn to my good friend BOB CASEY about this in just a second.

This has taken 8 years to bring to this point. The amazing thing is that we have taken the opportunity to meet with every group on every side of this issue and to find agreement finally, and to go out and tell the American people what we are doing, and they look at us and say this makes commonsense; what took so damned long. I am embarrassed it took so long, but this is a product that Congress, the Senate, can be proud of.

Senator CASEY just covered a lot of the specifics of the legislation. I will not go over those again.

I want to say to my colleagues: One of the clues that something was wrong was the fact that we penalized individuals who had disabilities from holding assets. It meant they couldn't buy a car and have it be in their name. It meant they could only earn so much before they were penalized. What we have done is changed the landscape, and we have actually put into effect something that allows them to accumulate something for the later years when parents are gone and when they are going to need the funds. We have tried to be fiscally responsible in capping the annual amounts, capping total amounts, affecting benefits if they exceed those amounts, and automatically reinstate them if they fall back below.

I think this is a bill that the Senate and the House of Representatives can be proud of. I thank the chairs, and I thank Senator CASEY. I also want to take the opportunity on behalf of our colleagues in the House to say to Congressmen CRENSHAW, SESSIONS and Congresswoman MCMORRIS RODGERS that we couldn't have done it without their leadership and an overwhelming vote in the House of Representatives. I urge my colleagues to not only vote yes but to be proud of this legislation.

I yield the floor.

The PRESIDING OFFICER. The Senator from Utah.

Mr. HATCH. Mr. President, I am going to personally thank the distinguished Senators from North Carolina and Pennsylvania for their work on the act. It is a very important bill. I want to give them credit for doing such a good job. The Senate will soon vote on a 1-year tax extenders package that, if enacted, will retroactively extend tax provisions that expire at the end of 2014. It is quite literally the best we can do. At this point it is something we must do. We are actually disappointed that 1-year package that was sent over to the House was basically rejected by the President. We would have preferred to have had that package. On the other hand, this is reckoning time at the end of the year. I might add in his epic speech, Prime Minister Winston Churchill stated, ''Never in the field of human conflict has so much been owed by so many to so few.''

In the case of the legislation before us, it could be said: Never in the history of tax legislation have so many voted for so little and been so disappointed. In fact, today, for the first time in 20 years, we will ensure that the new Congress will start with all of the regular so-called tax extenders already expired at the end of the first session, as the distinguished Senator from Oregon has explained. That is a dubious distinction that was entirely avoidable in our view.

The problem of course is the President and some of his allies in the Senate pulled the plug on a bipartisan negotiation that would have produced a more satisfying result. As we all know, the Speaker of the House and the Senate majority leader were, just a few weeks ago, on the verge of reaching a deal that both sides could reasonably support. President Obama caught wind of the emerging deal which had yet to be finalized and promptly issued a veto threat. That threat was then ratified by many in this Chamber, including some at the negotiating table. For those who wish we were voting on a better extenders package, they should know who to blame—President Obama and his supporters in the Senate. At this late hour, passing a 1-year extension is the only option left for us.

I plan to support the bill before us, and I urge my colleagues to do the same. I should also note this bill includes, as we have said, the ABLE Act—a great piece of legislation that our colleagues, Senators CASEY and BURR, have worked on for years right up to this point. I want to applaud them for their work on behalf of families affected by disabilities. I take a great interest in that myself, so I am very pleased to see these two leaders getting this bill finally through.

I am pleased we are coming to the end of this session; hopefully in the next year, we can all work together to do an even better job than we have done this year.

How much time do we have remaining?

The PRESIDING OFFICER. There is 9 minutes remaining.

Mr. HATCH. How much time does the other side have?

The PRESIDING OFFICER. There is 3 minutes remaining.

Mr. HATCH. The Senate will soon vote on a one-year tax extenders package that, if enacted, will retroactively extend tax provisions that expired at the end of 2013. It is, quite literally, the least we can do, and at this point, it is something we must do.

The remarkable thing about this tax extenders bill is that no one seems to be happy with it. I don't know a single Member of Congress that is pleased that we're going to pass a simple, one-year extension of expiring provisions. But, sadly, that's where we are. Of course, it didn't have to be this way.

There was a time in the not-too-distant past when we were working on a package that would not only extend most of the expired provisions for a longer period time, but also make a number of important provisions permanent, thus eliminating much of the year-to-year roller coaster that individuals, families, and businesses have to go through when planning for their taxes.

There was bipartisan agreement on such an approach. And, in fact, at one point it appeared that a deal—a bipartisan, bicameral deal—was on the immediate horizon. But, as we all know now, that deal came crashing down after the President and some of his more liberal allies here in the Senate decided they were unwilling to compromise.

I came to the floor to talk about this debacle a couple weeks back, but some of the points bear repeating.

Just before Thanksgiving, the Senate majority leader and the Speaker of the House were very close to reaching a deal on the tax extenders, one that would have included all of the provisions of the Senate Finance Committee's extenders package—the EXPIRE Act—while also making a number of tax extenders permanent.

The emerging deal was a reasonable compromise. It would have been something both Republicans and Democrats could support, and I have little doubt that it would have passed easily through both Chambers.

It wasn't perfect. There were certainly parts of it that I, personally, could have lived without and provisions that most Republicans that I know didn't really support. But, as a compromise between two negotiating positions, it was a very good deal, and, as I said, I believe it would have passed easily through both the House and Senate.

Unfortunately, the deal was not good enough for President Obama, who was apparently less willing than the Senate majority leader to compromise on the extenders package. Before the negotiations were even completed and a deal was even reached, the President issued a veto threat. That's right, the President issued a veto threat on a deal still under negotiation. That's how eager he was to put the kibosh on a compromise.

That was unfortunate. What was even more unfortunate, however, was that parties to the negotiations decided to ratify this threat and pull the plug on the deal being negotiated by the leaders of the two Chambers. The President's excuse for issuing his veto threat on the emerging deal was that it did too much to help the business community and not enough to help individuals and families.

For those of us who have been working on tax issues and have been asking the President to engage on these matters, this statement from the White House was more than just a little bit strange. After all, while Republicans have for years been strongly advocating for comprehensive tax reform, encompassing both the individual and business tax systems, the President has only expressed a willingness to engage in tax reform on the business side. Indeed, he has more or less refused to even talk about tax reform for individuals and families, unless, of course, such reform amounted to a massive tax increase.

In other words, he threatened to veto a tax extenders package that, in his eyes, only helped businesses and not individuals, while at the same time, maintaining a vision for tax reform that did just what he said he opposed—helping businesses and not individuals.

The mental gymnastics at play here are dizzying, and you would be forgiven for being confused by the White House's attempt to be on both sides of this issue.

I am definitely confused by the President's statements. I am even more confused as to why some of my colleagues here in the Senate opted to go along with it.

It is no secret that things are going to change around here in the next Congress. I can't imagine that any of my colleagues really think they are going to get a better deal on the tax extenders than the one that was being negotiated by the current Senate majority leader. But, as is too often the case around here, simple and obvious logic can easily be cast aside when there is a political point to be made. That's what I think is going on here. Pure politics. Sadly, as is also too often the case around here, the American people are the ones who are going to suffer.

Rather than a longer tax extenders deal with some permanency in some key provisions, the American people will be left with a 1-year, retroactive extension. Rather than being able to plan for the future, individuals, families, and businesses will instead have to wait around and hope that Congress can do better the next time around.

Don't get me wrong, I plan to support the 1-year extension, as I have said before, but, we could have done better. And, it's unfortunate that, once again, politics and an unwillingness to compromise stopped a good deal—one that would have satisfied the majority of both parties—from being made.

In his epic speech on the Battle of Britain, Prime Minister Winston Churchill stated: ''Never in the field of human conflict has so much been owed by so many to so few.''

In the case of the legislation before us, it could be said: Never in the history of tax legislation have so many voted for so little and been so disappointed.

In fact, today, for the first time in 20 years, a new Congress will start with all the regular so-called tax extenders already expired at the beginning of the first session. That is a dubious distinction that was entirely avoidable.

I have been pretty hard on the President for his actions on this matter. But, it is not just him. There are many in this Chamber who supported and went right along with him, and, as a result, the package we will be voting on is not nearly as good as it could have been. But, in the end, we don't have much choice on this matter. Passing the 1-year extension is the only option left to us at this late hour. So, I plan to support the bill before us, and I urge my colleagues to do the same.

Finally, I just want to say I am very pleased that an extremely important bill will accompany the extenders package. I'm talking about the Achieving a Better Life Experience Act of 2014, or the ABLE Act.

The ABLE Act makes permanent changes to the tax code that will provide critical assistance to families saving private funds for the support of individuals with disabilities. These funds may be used to maintain health, independence, quality of life, and pay for all manner of disability-related expenses. The funds may be used throughout the disabled person's life, an important feature for parents that worry about providing for children with lifelong challenges. The funds will supplement, but not supplant, benefits provided through private insurance, Medicaid, Social Security, and employment.

I especially want to thank my friends and colleagues, Senator CASEY and Senator BURR, who for several years have done the heavy lifting necessary to make this law a reality. For decades to come disabled Americans will owe these two Senators and their fine staffs an enormous debt of gratitude.

I yield the floor without losing any time.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, as I indicated earlier, what is especially troubling to me is that we are talking about $418 billion, in effect, that is supposed to provide incentives. But it cannot change anything taxpayers did 6, 8 or 10 months ago. The decisions have been made. This is a 2-week bill.

I would just say, from my own standpoint, having worked with our colleague Senator COATS to present a bipartisan alternative, that the lesson out of this debate is that this cannot happen again. Senator HATCH and I put together a bipartisan bill, the EXPIRE Act. We thought that was the way to go. I continue to believe that had we had the opportunity, without an alternative process coming out in the home stretch, we could have built on that. That is not going to be possible tonight.

I hope that Senators will say, however they vote tonight, that the real lesson out of this is when you have an opportunity to provide certainty and predictability for the American economy, take it. Do not walk away from it. Unfortunately, because this bill is only 2 weeks long, that is what we are doing. We are walking away from the chance to provide some certainty and predictability.

Instead, our citizens are going to be in the dark come January 1 with respect to taxes. Let's make sure that next time on a bipartisan basis we do better.

I yield the floor.

The PRESIDING OFFICER. The Senator from Utah.

Mr. HATCH. If the Senator is prepared to yield back his time, I will yield back ours.

Mr. WYDEN. Mr. President, I yield back the time on our side.

Mr. HATCH. I yield back our time.

The PRESIDING OFFICER. All time is yielded back.

The bill was ordered to a third reading and was read the third time.

The PRESIDING OFFICER. The bill having been read the third time, the question is, Shall the bill pass?

Mr. BURR. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

Mr. DURBIN. I announce that the Senator from California (Mrs. BOXER) and the Senator from Vermont (Mr. SANDERS) are necessarily absent.

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Georgia (Mr. CHAMBLISS), the Senator from Mississippi (Mr. COCHRAN), the Senator from Nebraska (Mr. JOHANNS), the Senator from Illinois (Mr. KIRK), the Senator from Utah (Mr. LEE), and the Senator from Alabama (Mr. SESSIONS).

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 76, nays 16, as follows:

[Rollcall Vote No. 364 Leg.]

YEAS—76

Alexander	Graham	Murkowski
Ayotte	Grassley	Murphy
Baldwin	Hagan	Murray
Barrasso	Harkin	Nelson
Begich	Hatch	Paul
Blumenthal	Heinrich	Pryor
Blunt	Heitkamp	Reed
Booker	Heller	Reid
Boozman	Hirono	Roberts
Burr	Hoeven	Rockefeller
Cantwell	Inhofe	Rubio
Cardin	Isakson	Schatz
Carper	Johnson (SD)	Schumer
Casey	Johnson (WI)	Shaheen
Collins	Kaine	Shelby
Coons	King	Stabenow
Corker	Klobuchar	Tester
Cornyn	Landrieu	Thune
Cruz	Levin	Udall (CO)
Donnelly	Markey	Udall (NM)
Durbin	McCain	Vitter
Enzi	McCaskill	Walsh
Feinstein	McConnell	Warner
Fischer	Menendez	Wicker
Franken	Mikulski	
Gillibrand	Moran	

NAYS—16

Bennet	Leahy	Toomey
Brown	Manchin	Warren
Coats	Merkley	Whitehouse
Coburn	Portman	Wyden
Crapo	Risch	
Flake	Scott	

NOT VOTING—8

Boxer	Johanns	Sanders
Chambliss	Kirk	Sessions
Cochran	Lee	

The PRESIDING OFFICER. The 60-vote threshold having been achieved, the bill (H.R. 5771) is passed.

PROVIDING FOR A CORRECTION IN THE ENROLLMENT OF H.R. 5771.

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to the consideration of H. Con. Res. 124, which the clerk will report by title.

The legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 124) providing for a correction in the enrollment of H.R. 5771.

The PRESIDING OFFICER. Under the previous order, the concurrent resolution (H. Con. Res. 124) is agreed to.

EXECUTIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will resume executive session.

EXECUTIVE CALENDAR, NOMINATION DISCHARGED, AND PRIVILEGED NOMINATIONS

The PRESIDING OFFICER. The majority leader.

Mr. REID. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of Calendar Nos. 900, Broadcasting Board of Governors; 651, 970, Chemical Safety Board; 1079, Rasmussen; 514, Lopes; 1104, Bradley; 1141, Rosekind; 933, Tierney; 644, 645, 646, 737, Udall Foundation; 844, 845, 862, 864, 865, Legal Services Board; 757, 1085, 1086, Election Assistance Corporation; 1062, 1005, U.S. Attorneys; 1099, 1100, Coleman; 790, Alexander; 1111, Berteau; 1110, Scher; 1090, Baily; 1091, Cekuta; 1092, Uyehara; 1093, Mills; further, that the commerce committee be discharged from further consideration of the nomination PN 2092, O'Rielly; further, that the HELP Committee be discharged from further consideration of PN2065, PN1279, PN1280, Legal Services Board; further, that the Environment and Public Works Committee be discharged from further consideration of PN1916, Udall Foundation; that the nominations be agreed to; 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; and that the President be immediately notified of the Senate's action.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The nominations considered and confirmed are as follows:

BROADCASTING BOARD OF GOVERNORS

Karen Kornbluh, of New York, to be a Member of the Broadcasting Board of Governors for a term expiring August 13, 2016.

CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD

Richard J. Engler, of New Jersey, to be a Member of the Chemical Safety and Hazard Investigation Board for a term of five years.

Manuel H. Ehrlich, Jr., of New Jersey, to be a Member of the Chemical Safety and Hazard Investigation Board for a term of five years.

OFFICE OF THE DIRECTOR OF NATIONAL INTELLIGENCE

Nicholas J. Rasmussen, of Virginia, to be Director of the National Counterterrorism Center, Office of the Director of National Intelligence.

INTER-AMERICAN DEVELOPMENT BANK

Mark E. Lopes, of Arizona, to be United States Executive Director of the Inter-American Development Bank for a term of three years.

DEPARTMENT OF VETERANS AFFAIRS

Leigh A. Bradley, of Virginia, to be General Counsel, Department of Veterans Affairs.

DEPARTMENT OF TRANSPORTATION

Mark R. Rosekind, of California, to be Administrator of the National Highway Traffic Safety Administration.

DEPARTMENT OF VETERANS AFFAIRS

Helen Tierney, of Virginia, to be Chief Financial Officer, Department of Veterans Affairs.

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

Charles P. Rose, of Illinois, to be a Member of the Board of Trustees of the Morris K. Udall and Stewart L. Udall Foundation for a term expiring May 26, 2019.

Mark Thomas Nethery, of Kentucky, to be a Member of the Board of Trustees of the Morris K. Udall and Stewart L. Udall Foundation for a term expiring October 6, 2018.

Anne J. Udall, of Oregon, to be a Member of the Board of Trustees of the Morris K. Udall and Stewart L. Udall Foundation for a term expiring October 6, 2016.

Camilla C. Feibelman, of New Mexico, to be a Member of the Board of Trustees of the Morris K. Udall and Stewart L. Udall Foundation for a term expiring April 15, 2017.

LEGAL SERVICES CORPORATION

Martha L. Minow, of Massachusetts, to be a Member of the Board of Directors of the Legal Services Corporation for a term expiring July 13, 2017.

Charles Norman Wiltse Keckler, of Virginia, to be a Member of the Board of Directors of the Legal Services Corporation for a term expiring July 13, 2016.

LEGAL SERVICES CORPORATION

Gloria Valencia-Weber, of New Mexico, to be a Member of the Board of Directors of the Legal Services Corporation for a term expiring July 13, 2017.

John Gerson Levi, of Illinois, to be a Member of the Board of Directors of the Legal Services Corporation for a term expiring July 13, 2017.

Robert James Grey, Jr., of Virginia, to be a Member of the Board of Directors of the Legal Services Corporation for a term expiring July 13, 2017.

ELECTION ASSISTANCE COMMISSION

Thomas Hicks, of Virginia, to be a Member of the Election Assistance Commission for a term expiring December 12, 2017.

Matthew Vincent Masterson, of Ohio, to be a Member of the Election Assistance Commission for a term expiring December 12, 2017.

Christy A. McCormick, of Virginia, to be a Member of the Election Assistance Commission for a term expiring December 12, 2015.

DEPARTMENT OF JUSTICE

David Rivera, of Tennessee, to be United States Attorney for the Middle District of Tennessee for the term of four years.

Arthur Lee Bentley III, of Florida, to be United States Attorney for the Middle District of Florida for the term of four years.

UNITED NATIONS

Isobel Coleman, of New York, to be Representative of the United States of America to the United Nations for U.N. Management and Reform, with the rank of Ambassador.

Isobel Coleman, of New York, as an Alternate Representative of the United States of America to the Sessions of the General Assembly of the United Nations during her tenure of service as Representative of the United States of America to the United Nations for U.N. Management and Reform.

UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT

Paige Eve Alexander, of Virginia, to be an Assistant Administrator of the United States Agency for International Development.

DEPARTMENT OF DEFENSE

David J. Berteau, of Maryland, to be an Assistant Secretary of Defense.

Robert M. Scher, of the District of Columbia, to be an Assistant Secretary of Defense.

DEPARTMENT OF STATE

Jess Lippincott Baily, of Ohio, a Career Member of the Senior Foreign Service, Class of Minister-Counselor, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of Macedonia.

Robert Francis Cekuta, of New York, a Career Member of the Senior Foreign Service, Class of Minister-Counselor, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of Azerbaijan.

Margaret Ann Uyehara, of Ohio, a Career Member of the Senior Foreign Service, Class of Minister-Counselor, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to Montenegro.

Richard M. Mills, Jr., of Texas, a Career Member of the Senior Foreign Service, Class of Counselor, to be Ambassador Extraordinary and Plenipotentiary of the United