

make to our Nation each day. It appears that we are close to the final conclusion to the budget and tax extenders debate, and hopefully we will soon all be able to go home to see our families. I have a little easier opportunity with that than the Presiding Officer.

It does appear that this year we may be able to put together a 2-year budget process, which is a step in the right direction. Too often Congress punts on its public responsibilities with stopgap solutions to our country's problems. Through all these challenges, though, our public servants, particularly our Federal employees, with little recognition and less fanfare work through these ups and downs to improve Americans' lives.

#### TRIBUTE TO FEDERAL EMPLOYEES

KEVIN STRICKLIN

Mr. WARNER. Mr. President, since 2010, I have come to the Senate floor on an occasional basis to honor exemplary Federal employees, a tradition started by my friend, the former Senator from Delaware Ted Kaufman. Today I am going to continue that tradition as we get to the close of this year.

I am pleased to honor a great Federal employee, Kevin Stricklin, who also happens to be a Virginian. As the administrator for coal at the Mine Safety and Health Administration, Mr. Stricklin leads a team that enforces safety rules, improves industry compliance, and executes rescue and recovery operations.

On his watch, the number of coal miners who died in accidents last year, 16, while still too high, was the lowest ever recorded in the history of the United States. In addition, the number of mines with chronic violations dropped from 51 in 2010 to 12 in 2014, and the number of citations against mines fell from more than 96,000 in 2010 to less than 63,000 in 2014, even as inspections increased.

After the Upper Big Branch Mine disaster in 2010, Mr. Stricklin was at the frontlines of implementing reforms to improve mine safety, including quarterly inspections, surprise inspections for repeat violators, and a program that identifies habitual safety lapses.

When accidents have occurred, Mr. Stricklin's creativity and calm under pressure have saved countless lives. In a 2002 accident, a Pennsylvania coal mine flooded, trapping nine miners. Mr. Stricklin and his team devised a plan to drill a 6½-inch hole and inject compressed air into it. Their plan provided oxygen to the miners and prevented the water level from rising any further. The miners survived and were hoisted to the surface using a capsule the team helped design.

Following a 2006 accident in West Virginia, rescuers' efforts were impeded by limitations in communicating over long distances. The protocol at that time was 1,000 feet. The team's solution was to develop a wireless fiber-

optic system that extended communication up to 5 miles. Mr. Stricklin and his team improved the standard by more than 26 times.

Like so many other Federal employees, they went above and beyond because it was in the country's best interest, not because they expected praise or recognition. Mr. Stricklin, whose two grandfathers and father were all coal miners, describes his objective as being "for each miner to go home as safe and as healthy at the end of the day as they started at the beginning of the day."

I am proud to rise today to recognize Mr. Stricklin's dedication to public safety and commitment to public service. I hope my colleagues will join me in thanking him, his team, and, frankly, during the holiday season, all Federal Government employees at all levels of service to our country for their contributions and hard work.

As we go through these final days of debate—and hopefully, as I said at the outset, we will get a chance to spend time with our families over the holidays—I do think it is important that we also take a moment to reflect on the close to 2 million civilian Federal employees who serve our Nation in so many ways each and every day without fanfare.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. HATCH. 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. HATCH. Mr. President, I also ask unanimous consent that I be permitted to complete two sets of remarks.

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

#### PROTECTING AMERICANS FROM TAX HIKES ACT

Mr. HATCH. Mr. President, last night after months of discussion and several weeks of intense negotiations, bipartisan leaders from both the House and the Senate reached an agreement on both the substance and a procedural path forward for legislation that will provide millions of American families and businesses with much needed tax relief and set the stage for comprehensive tax reform in the future.

The bill, which we are calling the Protecting Americans from Tax Hikes Act—or PATH Act—of 2015, would make a number of temporary tax provisions permanent, putting an end to the repeated tax extenders exercise that has plagued Congress for decades and giving greater certainty to U.S. taxpayers across the board.

There are no two ways about it; this is a historic bill. It is actually the latest in a long line of historic bills we have considered in the Senate this

year, and it has quite a bit in common with some of the other efforts we have tackled in 2015.

For example, for many years now, much of what we have done in Congress has been dictated by the next deadline, cliff or crisis around the corner. More often than not, the tendency has been to simply kick every can down the road and then give speeches about why we shouldn't do that anymore. This year the Senate has worked to end the practice of governing by crisis.

Among other things, we have passed bipartisan legislation to repeal and replace the Medicare sustainable growth rate, or SGR, formula and to provide long-term funding for highway and infrastructure projects. Both of these issues had plagued Congress for decades, with permanent or long-term fixes seemingly always out of reach, regularly demonstrating that Congress was too divided and too ineffective to reach any meaningful solutions.

The same could be said for tax extenders, which has been an almost yearly exercise in relative futility, characterized by partisan bickering as the deadlines approach, with short-term extensions enacted at the last minute, leaving no one—certainly not American taxpayers—feeling better in the end. Yet, with the PATH Act, as with the SGR and highway funding bills, we have been able to reach a bipartisan agreement that would effectively end this cycle.

We have to pass it. According to the Joint Committee on Taxation, 52 separate tax provisions—what we typically refer to as extenders—expired at the end of 2014. That is 52 separate provisions that, on a relatively frequent basis, face expiration and require us to reach agreements on further extensions. Our bill would reduce that number down to 33 provisions—still far too many—but a significant relief in terms of ongoing extenders pressure.

Most importantly, the bill makes permanent many of the most consequential extenders provisions, the ones that tend to drive the crisis-and-cliff mentality when it comes to tax extenders, further relieving the pressure and allowing Congress to function more effectively.

By adding more permanence to the Tax Code, we will allow families and businesses to better plan for the future. In addition, we will adjust the tax and revenue baseline to make conditions vastly more favorable for comprehensive tax reform in the future, a major priority for members of both parties.

Most importantly, passing this legislation and making more tax policies permanent will provide significant tax relief for hardworking taxpayers in every walk of American life, from the middle class to military families to the working poor. It will do the same for businesses and job creators throughout our country, resulting in a healthier U.S. economy, increased growth, and more American jobs.

Put simply, more permanence in the Tax Code will be a good thing for our

country, and the PATH Act will provide just the kind of permanence we need.

Let's take a few minutes to look at some of the key provisions of this legislation. I will start by talking about some of the biggest priorities that my friends on the other side of the aisle brought into the recent negotiations.

As we all remember, President Obama's so-called stimulus included provisions that made some of the biggest refundable tax credits in the Tax Code even more refundable, including the earned-income tax credit, or EITC, and the child tax credit, or CTC. These increased credits—which, when boiled down, are essentially additional cash payments made directly from the government to an individual filing a tax return—were originally designed to be temporary and have had to be extended a number of times over the years.

Going into these negotiations, Democrats essentially demanded that the enhancements for the EITC and CTC, along with a partially refundable college tax credit that was also created in the stimulus, be made permanent.

As you might expect, Republicans were reluctant to go down that road, not because we don't want to help families who benefit from these credits but because we know refundable credits are particularly susceptible to error, fraud, and overpayment. These types of improper payments are well documented, particularly with regard to the EITC, where every year we lose tens of billions of dollars to either deception or bureaucratic mistakes. However, we opted to accept making these credits permanent because doing so allowed the negotiations to move forward. But we did demand—and the Democrats agreed—to include significant provisions to improve the program's integrity with regard to these credits in order to reduce improper payments going forward. In fact, if enacted, the program integrity provisions in this bill will be the most robust improvements to address waste, fraud, and abuse of the Tax Code in nearly 20 years. Essentially, this compromise of refundable credits was the very definition of a win-win situation, particularly when you consider the other provisions that have been included in this legislation as a result, and we really never did this before. We all knew there was fraud.

With this bill, we will be able to secure key incentives for economic growth. For example, the bill makes permanent section 179, small business expensing, which allows small businesses—the drivers of American job creation—to grow and invest with more immediate tax benefits. This has been a top priority for many Members of Congress, not to mention virtually everyone in the business community.

The PATH Act will also improve and make permanent the research and development tax credit, the vital tax provision for companies and industries that thrive on innovation and re-

search—areas where the United States continues to lead the world. This has been something I have fought for every year—year after year after year. We have always gotten it, but it has never really worked as well as it should because there was no permanence to it. Now it will be permanent, and that is a great step forward.

Our bill also extends the term for bonus depreciation, giving more companies greater incentives to invest in assets that will help their businesses grow and expand. This, too, has been a longtime priority for the business community and many Members of Congress. While we were not able to make it permanent, we did improve and extend this important tax incentive.

The bill will also make key improvements to make America more competitive on the world stage. For example, it permanently extends the active financing exception, or AFE, from subpart F income, and it provides a 5-year extension for the controlled foreign corporation, or CFC, look-through provision. Both of these tax provisions give American companies owned by American stockholders and employing American workers a greater ability to compete internationally. This is important if, like me, you want to see U.S. companies remain U.S. companies.

In addition to these top priorities for businesses and job creators in the United States, the PATH Act would provide significant tax relief for families. The bill makes permanent the deduction for State and local sales taxes. It makes permanent the low-income military housing credit and the employer wage credit for Active-Duty military employees. It provides a long-term extension and an expansion of eligibility for work opportunity tax credits. All of these provisions benefit American families in various regions under a number of different circumstances. Our legislation will ensure that millions of Americans who benefit from these tax provisions will be able to rely on and plan around them well into the future—not a bad result, if you can ask me.

I am not done yet. In addition to the many benefits we will provide to families and businesses, the PATH Act will also give significant tax relief to charities. It would, for example, make sure that charitable distributions from IRAs remain tax-free on a permanent basis, and the charitable deduction for contributions of food inventory would also be made permanent under the bill, as would the provision that incentivizes S corporations to make charitable contributions of property.

I have covered quite a bit of ground here, and I am really only going through the highlights. I haven't even gotten to the ObamaCare provisions yet.

As we negotiated this legislation, the most difficult part was probably dealing with the rumor mill, which I suppose was not unexpected. Most of the really outrageous rumors we heard dur-

ing this process dealt with provisions of the so-called Affordable Care Act. People were claiming that Senate Republicans had agreed to bail out the ObamaCare Risk Corridor Program in order to get a deal. We heard that there was an agreement to provide tax relief to prop up the failing ObamaCare exchanges. But, of course, none of these rumors were true. This exercise in tax permanence was never going to be used to solidify ObamaCare, and Republicans never for a second considered allowing that to happen.

However, because many Democrats have begun to recognize some of the more problematic elements of the President's health law, we agreed on the need to suspend one of the more harmful taxes imposed under ObamaCare. The bill includes a 2-year moratorium on the medical device tax—one of the more unpopular and poorly drafted taxes included in the health law that has in recent years drawn the ire of Republicans and Democrats alike. This moratorium is important not only because it demonstrates the bipartisan opposition to the tax, but because it will help patients and consumers throughout the country who have seen their health care costs go up because of the medical device tax. I have been a particular advocate to get rid of that lousy tax, and we are ultimately going to get rid of it, but at least we are rid of it for the next 2 years. We will see what happens in those 2 years.

When all is said and done, this legislation provides roughly \$650 billion in tax relief over the next 10 years for families, job creators, and others. That is real money that will help millions of people and provide real growth for our economy. That is the real value of greater permanence in our Tax Code and is the biggest reason we need to pass this legislation.

Don't get me wrong: I don't believe this is a perfect bill by any means. It is not even close to perfect. As I have grown fond of saying, if we were living in the United States of ORRIN HATCH, this legislation would look a lot different. Although it pains me to admit sometimes, that is not where we live. Here in the real world, any undertaking worth the effort is going to require compromise. I know I say that a lot. In fact, I probably said something about the importance of compromise and learning the art of the doable every time we have considered a high-profile piece of legislation this year, but that does not make my arguments any less true.

This is a good bill, period. Anyone, if they are so inclined, could cling to the parts they don't like and make excuses to vote no. Taken as a whole, both parties should be able to support the overall package we put together, and without question, every one of us should welcome the positive impact this bill will have on our economy and our future legislative efforts here in the Congress.

I urge all of my colleagues to support the PATH Act and provide real tax relief at this critical time.

Before I close, I just have to note that a lot of work has gone into this legislation. Every provision of this bill has had a number of champions in the Congress who have worked for years to preserve and enhance these provisions in the hopes of eventually making them permanent. I want to acknowledge some of those efforts here today, particularly those of my colleagues on the Senate Finance Committee. For example, the deduction for State and local sales taxes, which this bill makes permanent, has had a number of champions on both sides of the aisle. In our committee, Senators ENZI, CORNYN, THUNE, and HELLER have all made this issue a priority, and our legislation will ensure that their work pays off.

Another one of the more significant tax provisions this bill would make permanent is the research and development tax credit. This has been a top priority of mine for many years, and Senators CORNYN, CRAPO, and ROBERTS have also played leading rolls in this effort over the years.

Section 179, small business expensing, will also be made permanent under this bill, and Senators TOOMEY, ROBERTS, THUNE, PORTMAN, and ISAKSON have all been leaders on this issue for many years.

The bill would also make permanent the accelerated 15-year depreciation for restaurants and retail, a provision that Senators BURR, CORNYN, CRAPO, HELLER, ISAKSON, ROBERTS, and PORTMAN have all worked long and hard to keep in place. Of course, I could always add my own name to every one of these.

In addition, Senator ENZI has been a big supporter of making the active financing exception, or AFE, permanent. Our bill, once again, accomplishes this goal.

On the charitable side, Senator ROBERTS has been a strong supporter of the S corporation basis adjustment for charitable contributions and the charitable deduction for food inventory contributions, both of which will be made permanent by passing this bill.

Senator THUNE has also been a leader with regard to the food inventory deduction, and he has also worked to ensure that charitable distributions from IRAs remain tax-free—another permanent provision in the PATH Act and something all Republicans support.

Senator HELLER has championed the special rules for real property contributions made for conservation purposes—yet another item our bill makes permanent.

The deduction for teacher classroom expenses is also made permanent in this bill. Senator BURR has been a strong supporter of that provision and deserves a lot of credit for it.

In addition, the PATH Act will make the low-income housing tax credit permanent—something both Senator ROBERTS and Senator CRAPO have worked on for some time.

All of the people I have mentioned have been very active Members on the Republican side.

Senator PORTMAN has pushed to extend the work opportunity tax credit and to expand it to include the long-term unemployed. His proposed modification is included in our bill, as is an unprecedented 5-year extension for this credit.

Thanks, Senator PORTMAN. We appreciate your work on this.

We have seen him work so hard on so many of these issues. We are grateful for him, and I am really grateful to have all of these people on my committee helping out.

Of course, this is not an exhaustive list. Right now I am focusing mainly on temporary provisions that we will make permanent by passing the PATH Act. If I start talking about my various colleagues' efforts on shorter term extensions in the bill, we would be here all day.

I do, however, also want to give credit where it is due on the ObamaCare provisions. For years now, opposition to the misguided medical device tax—that is the most charitable description of that tax you will ever hear from me—has been gaining momentum. Throughout that time, Senators TOOMEY, BURR, and COATS have worked very hard on the Finance Committee to push for a repeal. As I noted earlier, our bill would take a significant step forward in this effort by imposing a 2-year moratorium on this job-killing tax.

I might add that I haven't mentioned my colleagues on the other side, but certainly AMY KLOBUCHAR has stood right with me, as have so many on the other side of the aisle as well, in getting rid of that tax. It is only for 2 years, but ultimately we are going to get rid of it completely, and we have to do that.

Let me just say that it is a pleasure for me to work with Senator WYDEN, the ranking member. He has worked with us on many of these issues, and so have others on the Democratic side of the aisle, but the leadership on many of these issues has come from these people I have mentioned, and I want to make sure the people who are listening will understand this.

As one can see, the PATH Act reflects the efforts and priorities of many Members of the Senate—not just members of the Finance Committee but Members on both sides on some of these very important issues, as they would have to be. I thank my Democratic friends for helping.

As the debate on this important bill begins in earnest, I am particularly grateful for the work my colleagues on the Finance Committee have put in to advance the interests of their constituents. Each of our Members has put a huge stamp on this legislation, and with a little luck and a handful more votes, their work will be permanently enshrined in the Tax Code, and that is no small achievement after all of these

years of trying to make some of these provisions permanent.

There are, of course, others who have also worked hard on various parts of this bill. Virtually every Senator—or at the very least every Senator's constituents—has high-priority items included in this bill. That is a big reason why it is important that we get this done for the American people.

Again, I am happy to bring together both Democrats and Republicans on this important set of tax changes that is long overdue. I am very pleased to work with my Democratic colleagues as well, many of whom deserve credit. Being in the majority, we had to have the efforts of these Republican people whom I have been praising here today.

#### REMEMBERING NATHAN GRAHAM

Mr. HATCH. Mr. President, I wish to pay tribute to a beloved Utahn who was taken years before his time—Nathan Graham. Nate was not only a celebrated member of the tightly knit community of Utahns here in Washington but was also a well-respected former staffer of the U.S. Senate.

Tragically, at the young age of 37, Nate was struck by a random infection and passed away unexpectedly while on a business trip to China last week. Although he is no longer with us, the great love he shared with others remains in our hearts.

Born in Layton, UT, Nate graduated from Northridge High School before studying political science at Weber State University and moving to Washington, DC. From 2003 to 2009, he served as a legislative assistant for my friend and former colleague Senator Robert F. Bennett. Nate was Senator Bennett's key staffer on the Transatlantic Policy Network—a group that includes U.S. and European elected officials as well as business, policy, and academic leaders in Europe and the United States.

As a military legislative assistant, Nate also worked closely with combat leaders at Utah's military installations, including Hill Air Force Base, the Dugway Proving Ground, and the Utah Test and Training Range. In this capacity, he also advanced Senator Bennett's priorities on the Appropriations Subcommittee on State, Foreign Operations, and Related Programs. The Senator's agenda included increasing funding for microfinance programs, strengthening the Millennium Challenge Corporation, and working to acquire the F-35 aircraft at Hill Air Force Base. As Senator Bennett's trusted adviser, he accompanied the Senator to Europe several times for TPN business and meetings. He also traveled to Egypt, Taiwan, and China in support of Senator Bennett's work on foreign policy.

Nate's trademark humility endeared him to all. He never thought himself above anyone else, and he was always helpful and kind to everyone, regardless of status or position. Nate even