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House of Representatives

The House was not in session today. Its next meeting will be held on Tuesday, February 27, 2007, at 2 p.m.

Senate

SATURDAY, FEBRUARY 17, 2007

The Senate met at 12 noon and was called to order by the Honorable MARIA CANTWELL, a Senator from the State of Washington.

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Eternal God, on this wintry weekend, we pause to thank You for life and health and love. Without Your love, we would falter. Faced with challenges that demand greater-than-human wisdom, we find comfort in the knowledge that You care. Free us from guilt through the power of Your limitless forgiveness.

Today, O Lord, keep our lawmakers faithful in the performance of their duties. Remind them of their total dependence on You. Open their minds to opportunities to do Your work on Earth. Give them wisdom for the crucial decisions that affect our Nation and world. Inspire each Senator to do justly, to love mercy, and to walk humbly with You. We pray in Your wonderful Name. Amen.

PLEDGE OF ALLEGIANCE

The Honorable MARIA CANTWELL led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. BYRD).

The assistant legislative clerk read the following letter:

U.S. SENATE,
PRESIDENT PRO TEMPORE,
Washington, DC, February 17, 2007.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby appoint the Honorable MARIA CANTWELL, a Senator from the State of Washington, to perform the duties of the Chair.

ROBERT C. BYRD,
President pro tempore.

Ms. CANTWELL thereupon assumed the chair as Acting President pro tempore.

RECOGNITION OF THE MAJORITY LEADER

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

SCHEDULE

Mr. REID. Madam President, this afternoon we will resume consideration of the motion to proceed to S. 574, with the time until 1:45 p.m. equally divided between the two leaders or their designees; further, the Republican leader will control the time between 1:25 and 1:35, and the majority leader will control the time between 1:35 and 1:45 p.m. At 1:45 p.m, the Senate will proceed to the rollcall vote on cloture on the motion to proceed. Senators should be aware there is a possibility of additional rollcall votes this afternoon, and they would occur shortly after the cloture vote if cloture is not invoked.

ORDER OF PROCEDURE

Madam President, I would also ask that on our side, the allotted time of the Senators be limited to 5 minutes each.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

RECOGNITION OF THE MINORITY LEADER

The ACTING PRESIDENT pro tempore. The Republican leader is recognized.

SCHEDULED TIME IN OPPOSITION

Mr. MCCONNELL. Madam President, all of the time in opposition to the proposal the majority leader is describing has been scheduled, and we will be filling all of that time on this side of the aisle.

I yield the floor.

EXPRESSING THE SENSE OF THE CONGRESS ON IRAQ—MOTION TO PROCEED

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will resume consideration of the motion to proceed to S. 574, which the clerk will report.

The assistant legislative clerk read as follows:

● This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Motion to proceed to the consideration of S. 574, a bill to express the sense of Congress on Iraq.

The ACTING PRESIDENT pro tempore. The Senator from Kentucky is recognized.

Mr. BUNNING. Madam President, I rise today to speak again on the mishandling of the debate over the Iraq war resolutions. This debate has ramifications which will damage the institution of the Senate and lower the morale of our troops.

Here is the truth the American people need to know: Republicans in the Senate have not prevented any debate over the war in Iraq. We are debating the war again today. We have debated the war in the past. And we will continue to debate the war in the future. What we have prevented is the majority leader dictating to the minority exactly which resolutions we will vote on. My friends on the other side of the aisle have misled the American people about this debate.

Our Republican leader, my colleague and close friend from Kentucky, has tried to negotiate for more—I repeat—more debate on additional resolutions expressing a broad range of viewpoints. This is the U.S. Senate. The majority cannot tell the minority we are going to have one vote—take it or leave it.

And let me be clear: I am not running from a vote on any of these resolutions. I don't know one of my Republican colleagues who is afraid to cast a vote on any of the proposed resolutions relating to Iraq. I have said repeatedly and I will say it here again today: Nonbinding resolutions that question military strategy are not in the best interests of our Nation. They are not in the best interests of the Senate. They don't have the effect of law. They only affect our soldiers by sending them mixed signals. But if we must go down that path, let's vote. However, the majority leader cannot dictate the terms of the vote. If he could, this would be the House of Representatives. But it is not. This is the U.S. Senate. This is a body with rules that encourage opposing viewpoints, not stifling debate by the majority leader hand-selecting one resolution and forcing the other 99 of us to vote on it.

But here we are. Americans are watching this discussion right now. And it is not just a debate about Senate floor procedures; this is about how we as Senators should conduct debate when we have troops in harm's way. Many Americans oppose our efforts in Iraq. That is their right. I respect their convictions. Yet they are misguided, because I believe the cost of failure in Iraq is too high to leave now. I do not want to have to send American soldiers back to Iraq in a few years to deal with an even tougher situation. I do not want to leave a breeding ground of terror. But I understand there are many Americans who want this war to end, regardless of the consequences of leaving soon. And no doubt there are some in this body and in the House of Representatives who share that same view.

We as a Congress can end this war, but we cannot end it by nonbinding resolutions such as the one that passed the House of Representatives this week that the majority leader now wants us to be forced to vote on in the Senate. We can end this war through the appropriations process by cutting off funds for this war. This is why I am so frustrated by this debate. This is why I am frustrated by many of my friends and colleagues in this great body.

Many want to vote on a nonbinding resolution that opposes our strategy in Iraq to show their constituents they oppose the war, yet not make the tougher decision through the appropriations process. I know many of my colleagues who want to vote on this misguided House resolution will not—I repeat—not vote to cut off the funding for this war. They just want to have it both ways: they want to support a nonbinding measure opposing the war but not actually to stop the war by exercising their constitutional right to cut off its funding.

We should not vote to cut off the funding of this war. And that is the basic theme of the Gregg resolution on which the majority leader will not allow us to vote. The majority leader will not allow this vote because he knows it will pass the Senate overwhelmingly. This does not make sense to me or many of my colleagues, and I do not think it makes sense to many Americans who have actually followed this debate closely.

That is why I will vote again today against moving to the misguided House-passed resolution without the commitment that we Republicans be allowed to offer our own resolution of our own choosing. Our resolution, the Gregg resolution, gives support to our troops. Unlike the resolution before us today, it does not send contradictory signals to the troops by telling them that on one hand we oppose their mission but on the other hand we support them as soldiers. That is not the message we need to be sending to our troops at this critical time.

Mr. OBAMA. Madam President, I will vote today to bring up a resolution for debate that would disapprove of the President's policy of escalation in Iraq.

Last November, the American people sent a clear message to their representatives in Washington. With their votes, the American people said they wanted a change in direction with regard to the war in Iraq. Unfortunately, the White House—and its defenders in the Senate—has ignored that will and fought to keep this day from happening for as long as they could.

We may fail to get the required number of votes to debate this very simple resolution. And even if we do get enough votes, I realize that this resolution may not force a single change to this country's policy in Iraq. I realize that it may not bring the Shiites and Sunnis closer to peace, nor will it bring a single soldier home from this war.

But for the first time in the 4 years of this long, hard war, Democrats and Republicans can join together to express the will of the people who sent us here.

That is why today's vote must be only the beginning, and not the end, of a long-overdue debate on how we plan to exit Iraq and refocus our efforts on the wider war against terror. If more stalemate and inaction follow this resolution, it truly will be a meaningless gesture. It is now the responsibility of every Member of this body to put forth a plan that offers the best path to peace among the Iraqis so that our brave soldiers can finally come home.

Recently, I introduced the Iraq De-Escalation Act of 2007. This plan would not only place a cap on the number of troops in Iraq and stop the escalation, it would more importantly begin a phased redeployment of U.S. forces with the goal of removing of all U.S. combat forces from Iraq by March 31, 2008—consistent with the expectations of the bipartisan Iraq Study Group that the President has so assiduously ignored.

The redeployment of troops to the United States, Afghanistan, and elsewhere in the region would begin no later than May 1 of this year, toward the end of the timeframe I first proposed in a speech more than 2 months ago. In a civil war where no military solution exists, this redeployment remains our best leverage to pressure the Iraqi Government to achieve the political settlement between its warring factions that can slow the bloodshed and promote stability.

My plan allows for a limited number of U.S. troops to remain as basic force protection, to engage in counterterrorism, and to continue the training of Iraqi security forces.

And if the Iraqis are successful in meeting the 13 benchmarks for progress laid out by the Bush administration itself, this plan also allows for the temporary suspension of the redeployment, provided Congress agrees that the benchmarks have actually been met and that the suspension is in the national security interest of the United States.

The U.S. military has performed valiantly and brilliantly in Iraq. Our troops have done all that we have asked them to do and more. But no amount of American soldiers can solve the political differences at the heart of somebody else's civil war, nor settle the grievances in the hearts of the combatants.

It is my firm belief that the responsible course of action for the United States, for Iraq, and for our troops is to oppose this reckless escalation and to pursue a new policy. This policy that I have laid out is consistent with what I have advocated for well over a year, with many of the recommendations of the bipartisan Iraq Study Group, and with what the American people demanded in the November election.

When it comes to the war in Iraq, the time for promises and assurances, for waiting and patience, is over. Too

many lives have been lost and too many billions have been spent for us to trust the President on another tried and failed policy opposed by generals and experts, Democrats and Republicans, Americans and many of the Iraqis themselves.

It is time for us to fundamentally change our policy.

It is time to give Iraqis their country back.

And it is time to refocus America's efforts on the challenges we face at home and the wider struggle against terror yet to be won.

Mr. SPECTER. Madam President, this vote on cloture to cut off debate involves a conflict between two important principles: (1) obtain fairness for the Senate Republican minority on having our resolutions and amendments debated and voted upon, and (2) debating and voting on the approval or rejection of the President's plan to add 21,500 troops to the U.S. force in Iraq.

At the outset, it must be emphasized that there is unanimity that no preceptive action be taken by Congress to exercise our ''power of the purse'' to cut off funds that would in any way endanger our troops.

In response to the majority leader's use of the Senate rule to ''fill the tree,'' which precludes any Republican alternative resolutions, I voted against cloture to cut off debate on the Levin amendment on February 5. The procedure to ''fill the tree'' is contrary to the basic Senate practice of allowing Senators to offer amendments or alternative resolutions, unlike the House of Representatives, which customarily precludes such latitude.

On February 14, I introduced an amendment to rule XXII to stop the ''filling of the tree,'' citing vociferous objections by Senators REID, DURBIN and DODD to similar Republican action in the 109th Congress when Republicans held a majority.

Although it is very important for the minority to exercise its rights to stop abusive majority practices, it is my judgment that this must yield to the dominant principle of debating and voting on the future of U.S. policy in Iraq. Let's move on. We Republicans can exercise our rights of retaliation in the immediate future on other majority action to reign in such majority abuse.

In my view, it is most important that the Senate speak out on Iraq. If we continue to debate whether there should be a debate while the House of Representatives acts, the Senate will become irrelevant. To paraphrase the Roman adage: ''The Senate should not fiddle while Iraq Burns.''

The American people have a right to know the Senate's judgment on this most important issue of the day, and our constituents have a right to know and evaluate the judgment of each Senator.

Accordingly, I am voting for cloture to end the debate so we can move ahead.

Mr. DODD. Madam President, this past week the President of the United States warned of the ''disastrous consequences'' and ''chaos'' which could occur in Iraq if we fail in that country. Once again the President's statements demonstrate how out of touch he is on this issue.

Iraq already is in a state of chaos. The American people know it and the Iraqi people know it, most painfully. Unfortunately, we already are dealing with the ''disastrous consequences'' of 4 years of this administration's failed policy in Iraq.

This chaos became inevitable the day the President invaded Iraq without a viable plan for winning the peace. And this chaos has been further compounded by 4 years of consistent failure by this administration.

The President's plan to surge forces into Iraq is no different from previous surges, including Operation Together Forward, which only resulted in more violence. Despite all of our military strength, the United States cannot through force alone instill Iraqis with democratic values or end the sectarian civil war in that country.

We have before us this afternoon a very direct, succinct nonbinding resolution. The language is unequivocal in expressing opposition to the President's surge. I am strongly opposed to the ''surge'' and will therefore vote in a favor of this straightforward, simple resolution expressing that opposition.

Surely our colleagues on the other side of the aisle can vote on a simple resolution stating whether they support the President's surge.

This is a vote on whether you support the President's Iraq war policy, without caveat or qualifier. And if this Chamber is ever allowed to get to a vote on this measure, a majority of this body will vote aye and therefore be publicly on record against the President's proposed policy to put even more of our soldiers in harm's way in Iraq's civil war.

If Congress had wanted to express its opinion on this important issue, this vote should have been among the first steps taken back in January, immediately after the President announced his intention to escalate our military involvement in Iraq.

Nearly 5 weeks have passed since that announcement. In those 5 weeks we have heard from experts across the political spectrum explain why the surge won't work and explain that there is no military solution to the conflict in Iraq.

Yesterday, the House of Representatives sent a message to the President and to the American people with their vote on this resolution opposing the surge. And yet the President has unwaveringly declared that he will stay the course. It's full speed ahead in the words of Vice-President CHENEY.

We all know that and up-or-down vote on this resolution is not enough. Yes, I oppose the President's proposed surge. But I oppose much more than that—I oppose the President's overall strategy in Iraq.

So let's be realistic and understand that our pronouncing ourselves on the measure before us today will do nothing to force the President to change course in Iraq.

It will do nothing to get our troops out of harms way.

It will do nothing to improve the lives of Iraqi civilians.

American combat brigades are being asked to carry out a mission that is unachievable; namely, to bring an end to Iraq's civil war through military force.

Only a political solution can salvage Iraq.

Regrettably, we are in the fourth year of this conflict, and for some reason, this administration is still failing our troops. The President's proposed surge tactic will send thousands of American G.I.s into a battle with inadequate protection and training and on a mission which they will be unable to achieve.

Last month, Senator KENNEDY and I sent a letter to Defense Secretary Gates demanding that he address reported shortfalls among two combat brigades being deployed as part of the President's proposed surge without the most up-to-date armored vehicles, vehicles that have been designed to withstand explosions and provide significantly better protection for our troops.

Just this week, media accounts of a classified Defense Department inspector general's report cited significant problems in outfitting our forces with a variety of vehicle armor to protect troops from IEDS.

How much more of this can we allow to stand? How many more of these reports should we tolerate until we say enough is enough?

The only way to reverse course in Iraq is to demonstrate to the President that it's no longer business as usual—that this Congress will not continue to support funding for the President's failed strategy, which is needlessly harming our troops and weakening our national security.

It is essential that we find a better use for the funds being allocated for the President's surge. We need to redirect U.S. funds to immediately begin to redeploy combat forces within and out of Iraq, to focus on counterterrorism and training of Iraqis, to put pressure on all of Iraq's leaders—not just the Maliki government—to seek and reach necessary and painful political compromises, and to ensure the security and political rights of all Iraqis.

We must also acknowledge how broken our own military is as a result of the Iraq war and redirect a portion of the funds proposed for Iraq to restore our own military's readiness.

It is time that this Congress moves beyond debating non-binding resolutions about the surge. It is time for the Congress to debate how much longer and under what circumstances we are prepared to support funding for a continued U.S. presence in Iraq.

That is the debate the American people want to hear, that is the debate our courageous and dedicated troops deserve.

Mr. HARKIN. Madam President, yesterday, an overwhelming, bipartisan majority in the other body—reflecting the clear will of the American people—voted to oppose President Bush's decision to escalate the U.S. troop presence in Iraq. That vote was preceded by 4 full days of debate on the resolution. But here in the Senate, the Republican minority refuses to allow us even to bring a resolution to the floor for debate.

My office has been flooded with phone calls and e-mails from Iowans. The overwhelming majority of them are upset with the President's escalation plan. But they are also upset that the Senate is being obstructed. They simply cannot believe that Republican Senators are blocking debate on the No. 1 issue before our Nation, the No. 1 concern on the minds of the American people.

In a nutshell, callers are saying that Republican Senators have a right to support President Bush's war in Iraq. Republican Senators have a right to embrace his escalation of that war. But they do not have a right to block legitimate debate in the Senate on whether that escalation is wise or appropriate. They do not have a right to silence the voices of tens of millions of Americans—an overwhelming majority—who have had enough of the quagmire in Iraq.

People in Iowa—and, I suspect, across the country—are saying that the election last November was a referendum on President Bush's war. Voters spoke loudly and clearly: They want our troops out of the civil war in Iraq.

The American people thought that their elected leaders in Washington heard this message. But they realize, now, that the Republicans simply don't care about the results of the election. They are determined to escalate the war. They are determined to prevent consideration of any resolution expressing disapproval of that escalation.

As a coequal branch of Government, Congress has a duty to debate this escalation. Out of respect for all our soldiers and Marines in Iraq—to keep faith with them—we as Senators have a duty to ask: Does their Commander-in-Chief have a credible plan in Iraq that is worthy of their sacrifice? Is the President's plan to escalate in Iraq in the best interest of the United States? Will the additional troops be sent into combat with proper equipment?

Unfortunately, the answer to those questions—after nearly 4 years of incompetence, bungling, and disastrously bad judgment by this administration—is a resounding ''no.''

Frankly, the President's plan to escalate is not just deeply disappointing, it is deeply disturbing. I am disturbed because Mr. Bush refuses to learn, and he refuses to listen. The Joint Chiefs of Staff unanimously opposed this escalation, as did our generals on the ground in Iraq. The Iraq Study Group warned that there cannot be a military solution to the sectarian chaos in Iraq, and said we should begin to bring our troops home. Iraqi Prime Minister Nuri al-Maliki is on record as opposing an increase in American troops. Most importantly, the American people said loudly and clearly on November 7 that they want our soldiers out of the civil war in Iraq.

But Mr. Bush refuses to listen to reason. Instead, he seems to listen only to his gut—the same gut that got us into this misguided, misbegotten war in the first place.

The President asserts that this latest escalation in Iraq is ''a new way forward.'' But what he has proposed is not new, and it is not a way forward. It is the same old ''stay the course'' policy—and it will drag us deeper into the Iraqi quagmire.

The President has previously ordered three troop surges in Iraq, in 2004, 2005, and 2006. Just last June, he unveiled ''Operation Forward Together'' to surge troops in Baghdad and secure the capital city. This operation was supposed to be led primarily by Iraqis, with U.S. troops in support. But the Iraqi forces never showed up.

Again and again, we have set goals for the Iraqi leaders. But there have been no deadlines, no accountability, no consequences. And, predictably, we have seen no positive results. The Iraqi leaders have reneged on their promises to rein in the militias. They have refused to compromise. And they have pursued their sectarian agendas with a vengeance.

So let's not kid ourselves. The President's latest Iraq plan is just a repackaging of his old, failed Iraq plans.

I am especially concerned about the impact of this escalation on our troops and their families, and on the U.S. military overall. Army brigades are supposed to be in combat for 1 year, and then have 2 years back home to retrain and reequip. But they have only been allowed an average of 1 year to regroup. And some brigades are now on their third deployment in Iraq.

One reason why the Joint Chiefs opposed this latest escalation is because of the deep strain on our combat forces. In December, the Army chief of staff bluntly warned Congress that the current pace of combat deployment threatens to quote-unquote ''break'' the Army. Meanwhile, we lack resources to meet any other contingency, such as a challenge from Iran or a flare-up on the Korean Peninsula.

Some supporters of the President's escalation claim that by debating the President's conduct of the war in Iraq and the merits of his escalation plan, we are somehow not supporting the troops.

I strongly disagree. I have complete confidence in our men and women in uniform in Iraq. They have brilliantly completed the tasks they were sent to Iraq to accomplish, and they did so despite a series of disastrous decisions by their civilian leaders in Washington.

But as a veteran myself, I am angry at the way these brave men and women have been misused and mistreated.

The President rushed them into combat without proper equipment, and in insufficient numbers. He has insisted on ''staying the course'' with a failed policy for nearly 4 miserable years. He has sent many troops back to Iraq for a third and even fourth rotation, with insufficient time to retrain and regroup. Now he insists on sending another 21,500 troops into the middle of a sectarian civil war in Baghdad and elsewhere without properly armored Humvees and other essential equipment.

Yet despite all of these acts of mismanagement and misfeasance—directly jeopardizing the lives and welfare of our soldiers and Marines—the President's supporters have the gall to say that anyone who opposes this latest escalation somehow ''doesn't support the troops.''

This would be laughable if it weren't so tragic and deadly. The Senate has a duty to debate the proposed troop escalation. We have a duty to speak up when we believe the President's policy is wrong, and is likely to waste lives. We also have a duty to speak up for the overwhelming majority of Americans, who oppose this latest escalation, and who consider the entire war to be a tragic mistake.

At this point, the single best way to support the troops is to tell President Bush: Four years of bungling, bad judgment, and bullheadedness are enough. We have complete and total confidence in our troops. But we have no confidence in your leadership.

During debate in the other body this week, Republicans repeatedly charged that criticism of the President's escalation serves to ''embolden the enemy.'' And what exactly are these people saying? That Senators are supposed to stand silent like potted plants as this administration sinks us even deeper into the Iraqi quagmire?

Our enemies have indeed been emboldened. They were emboldened when this administration allowed Bin Laden to escape capture at Tora Bora. They were emboldened when this administration took its eye off the terrorists in Afghanistan, and diverted our military and intelligence assets to a reckless invasion of Iraq. They were emboldened when President Bush taunted the insurgents in Iraq to ''bring it on,'' and they successfully did just that. They were emboldened when the President pledged to get Bin Laden ''dead or alive,'' and failed to do so. They were emboldened when the greatest army in the world was allowed to get bogged down in a civil war in Iraq and on January 10, when another 21,500 troops were ordered to deploy to Ground Zero in that civil war.

Let's be clear: Our enemies have been emboldened by Mr. Bush's repeated, catastrophic mistakes, not by anyone's criticism of those mistakes.

The only true way forward in Iraq is to set a timetable for redeployment of U.S. forces. Only this will give the Iraqi leaders the incentive to resolve their differences and take responsibility for their own future.

As GEN George Casey, our commander in Iraq, told the Senate Armed Services Committee: ''Increased coalition presence feeds the notion of occupation, contributes to the dependency of Iraqi security forces on the coalition, [and] extends the amount of time that it will take for Iraqi security forces to become self-reliant.''

Mr. Bush has it exactly backward. He has said that as the Iraqis stand up, we will stand down. The truth is that the Iraqis will only stand up when it is clear that the U.S. troops are leaving.

By redeploying our troops to strategic locations elsewhere in the Middle East, we will be able to refocus our efforts to destroy the terrorists who attacked us on September 11, 2001, and who continue to threaten us. Redeployment would free up U.S. forces to combat the resurgence of the Taliban in Afghanistan. Other troops would be available to help respond to terrorist threats not just in Iraq, but also in Somalia, Sudan, Yemen, and elsewhere.

The proposed troop escalation in Iraq is not a way forward; it is a way deeper into a tragic quagmire. This is not in our national interest. It is not in the interest of the long-suffering Iraqi people. And it is certainly not in the interest of our troops, who will be in the crossfire of a vicious civil war.

The conflict in Iraq cannot be solved militarily. It can only be solved through political compromise and reconciliation in Baghdad, and through aggressive diplomatic engagement with Iraq's neighbors and across the Middle East.

It's time for a truly new course in Iraq. And, to that end, I urge my colleagues to vote for cloture, and to allow the Senate to debate this important resolution.

Madam President, I yield the floor.

The ACTING PRESIDENT pro tempore. The Republican leader.

Mr. MCCONNELL. Madam President, I ask unanimous consent that the time in opposition be allocated as follows: Senator HUTCHISON, 5 minutes; Senator LINDSEY GRAHAM, 10 minutes; Senator STEVENS, 10 minutes; Senator CRAIG, 3 minutes; and Senator GREGG, 5 minutes.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The Senator from Michigan is recognized.

Mr. LEVIN. Madam President, I ask unanimous consent that the next three speakers in support of cloture be Senator BEN NELSON, then Senator WARNER, and then myself.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. NELSON of Nebraska. Madam President, this has been called a very unusual occasion for us to come to the floor on a Saturday to vote on a resolution or to vote on any matter, but this is a very special occasion today because we need to vote up or down on this resolution.

I want to make it clear that while it is unusual, I believe it is, in fact, necessary. But I want to make it clear also that I support and prefer the Warner-Nelson-Collins resolution, which sets forth benchmarks and conditions for staying and requirements for the Iraqi Government and the Iraqi Prime Minister to meet in connection with that. But this resolution, while it may be more simplistic, still expresses support for the troops, a very strong statement of support for the troops and what they do, funding for the troops, and continuing to support their needs. It also states an opposition to the surge plan.

The Warner-Nelson-Collins resolution, which I prefer, makes it very clear that the opposition to the surge plan is sending our troops into Baghdad to put them in harm's way between the Sunnis and the Shias and the sectarian violence that has been described as being far worse than a civil war. We do not believe that is the appropriate plan. We have asked in that resolution that the President reconsider, consider all alternatives and other plans that might not put our troops into harm's way in the middle of a civil disobedience and a civil conflagration, as we have seen it. I thank Senators WARNER and COLLINS for their support and the cosponsors of this other resolution that I have referred to.

Today, it is pretty clear there has been much debate about the debate. My friend from Kentucky indicated he is frustrated. We are all frustrated. We are frustrated because it is time to end the charade and move forward to the consideration of the resolution so the Senate can be on record with Senators voting for or against the surge plan.

The American people can see what is happening. They know some want to prevent a vote at all costs. There have been Members complaining about the vote cast a little over a week ago, cast against moving forward. Then they said in the Senate, it is time to have a vote after having voted against having a vote.

It is time to move beyond the debate about the debate and move toward the consideration of this resolution. It is time for the Senators to be on record with the question: Are you for deploying thousands of troops to the crossroads of civil war in Iraq or do you oppose that plan?

This is the second opportunity the Senate has had to allow an up-or-down vote on a resolution on the Iraq surge. Let the Senate debate and vote on this resolution. We owe it to the American people. We owe it to the American people because of the importance of this resolution making clear that we do not support, or that we do support, putting our troops in harm's way in the middle of a civil war or a war that is simply between Shias and Sunnis, Shias and Shias, and other civil groups within the community. We do not have to understand the 1,400 years of this battle to know it is inappropriate to put our troops into the middle where it is impossible to identify the enemy. We put our troops into a situation where they are going to go door to door, hopefully with some support from the Iraqi troops, hopefully with some support from Prime Minister Maliki, hopefully with some support from the Iraqi Government.

In any event, the surge which the President said is going forward will put our troops in that condition and that situation. I, for one, do not believe that is an appropriate use of our troops. I believe today is the opportunity for the Senate to be able to say no, by saying yes to moving forward on this resolution.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Illinois.

Mr. DURBIN. Madam President, I make a unanimous-consent request that on the Democratic side, after Senator LEVIN speaks, the next Senator to speak will be Senator FEINSTEIN.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. GREGG. Madam President, I reserve the right to object. I ask unanimous consent after Senator GRAHAM speaks on our side that I be recognized in the proper order.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The Senator from South Carolina.

Mr. GRAHAM. Madam President, I believe I am recognized for 10 minutes, is that correct?

The ACTING PRESIDENT pro tempore. The Senator is correct.

Mr. GRAHAM. Madam President, this is billed as an unusual Saturday session where the Senate is working on Saturday. I argue we are not working, we are having a political, theatrical debate that does more harm than good. There are a lot of people working on Saturday; not us. We are trying to jockey for political positioning among ourselves and for 2008. Yet there are people working in Baghdad and Iraq, trying to secure our future against the most violent extremists on the face of the Earth.

To my good friend Senator NELSON, if you think we are in the middle of a civil war, cut off funding. If you believe half of what you are saying in these resolutions, then have the courage of your convictions to stop this war by cutting off funding. But, no, no one wants to do that because they do not know how that will play out at home. Everybody is trying to hedge their bets a little bit, bashing this new effort to secure victory, wanting to be seen in history, I guess, or for the next election, that this was not my idea, this was Bush's fault. Bush is not going to

Iraq; 21,500 brave young men and women are going to Iraq behind a general who believes he can win.

This is a low point in my time in the Senate.

Senator REID said a few weeks ago, Republicans can't run and hide from this debate. Well, I am here. I am not running and hiding from any idea any Senator has. I am not running and hiding from Senator WARNER's resolution. I look forward to voting against it and talking about how ill-conceived it is. All I am asking for is a chance for the Senate to play its role in our democracy and not become the House. All I am asking of my fellow colleagues who are certain they are right and want to send a message to our President is they give the courtesy to the others, such as myself, who believe they are dead wrong. And let's have a vote that reflects where the Senate is and not become the House.

What is the Senate? In the Senate you have to get 60 votes to move an idea forward. Do you want to abandon that because of the political moment? I don't. Do you want to abandon your colleagues who have a different view of what we should do? I don't. I have been there on an emotional issue called immigration. There was an effort to shut down debate. I, along with Senator JOHN MCCAIN and several other Senators who were very much for a comprehensive immigration reform, told critics within our caucus, we will not leave you behind.

I am extremely disappointed in our colleagues who want to shut off debate, not understanding whether people such as myself and Senator GREGG will be left behind. I am not afraid of your ideas. I respect the differences we have. I am extremely disappointed you will throw us over. That is not what the Senate is about. The Senate is about a debate on a full range of ideas that shows a difference from the House.

Here is the crux of the matter: The reason we are here on a Saturday playing stupid political games while people are over in Iraq trying to win this war is because our colleagues on the other side of the aisle are afraid to take a vote on cutting off funding. I believe what happened in the House in a nonbinding fashion is the worst possible situation for this Congress, but it is a precursor to a movement toward bleeding this war dry in terms of funds and cutting off funding. If I am wrong, then let's have a vote on cutting off funding.

The reason we are not going to have a vote on the Judd Gregg resolution, which is a legitimate position, is because 70-plus Senators will vote for it. The overwhelming majority of this Senate understands that cutting off funding at this crucial time in the war on terror in Iraq is ill-advised, but they don't want to be on the record. The reason they don't want to be on the record is because the radical left will eat Democrat 2008 hopefuls' lunch. They will create a fight on that side of monumental proportions between the radical left and the bloggers of the left who want to get out yesterday. That is why we are having a truncated debate.

If Members do believe we are in the middle of a civil war, take the floor and get people out of the middle of the civil war.

This is the politics of abandonment. This is abandoning the role the Senate has played for generations, to make our country stronger, not weaker. This is abandoning colleagues with contrary ideas who are going to be cut off. Unfortunately, these nonbinding resolutions abandon those who are going to the fight voluntarily.

This is a very sad Saturday for the Senate, on the heels of a disaster in the House where a majority, a bare majority of the House, wants to send a political message at a time of war that does not keep one person from being shot at.

I don't know where this thing is going to go. I don't know how it is going to end, but I can promise this: As long as I am in the Senate, I am going to take this Senate and make sure the Senate acts like the Senate. I came to the Senate for a reason. I want to be part of great debates. The way this process will be structured is Members will get cut out. JUDD GREGG will get cut out because of the politics of the moment. The 60-vote rule will have meaning in this debate as long as I am here. I hope my colleagues will understand whatever differences we have, no matter how sincere they are, please don't throw us over.

At this moment in time, I will read another resolution of sorts. This is from General Petraeus. He is addressing the coalition forces:

To the Soldiers, Sailors, Airmen, Marines, and Civilians of Multi-National Force—Iraq:

We serve in Iraq at a critical time. The war here will soon enter its fifth year. A decisive moment approaches. Shoulder-to-shoulder with our Iraqi comrades, we will conduct a pivotal campaign to improve security for the Iraqi people. The stakes could not be higher.

Our task is crucial. Security is essential for Iraq to build its future. Only with security can the Iraqi government come to grips with the tough issues it confronts and develop the capacity to serve its citizens. The hopes of the Iraqi people and the coalition countries are with us.

The enemies of Iraq will shrink at no act, however barbaric. They will do all they can to shake the confidence of the people and to convince the world that this effort is doomed. We must not underestimate them.

Together with our Iraqi partners, we must defeat those who oppose the new Iraq. We cannot allow mass murderers to hold the initiative. We must strike them relentlessly. We and our Iraqi partners must set the terms of the struggle, not our enemies. And together we must prevail.

The way ahead will not be easy. There will be difficult times in the months to come. But hard is not hopeless, and we must remain steadfast in our effort to help improve security for the Iraqi people. I am confident that each of you will fight with skill and courage, and that you will remain loyal to your comrades-in-arms and to the values our nations hold so dear.

In the end, Iraqis will decide the outcome of this struggle. Our task is to help them gain the time they need to save their country. To do that, many of us will live and fight alongside them. Together, we will face down the terrorists, insurgents, and criminals who slaughter the innocent. Success will require discipline, fortitude, and initiative—qualities that you have in abundance.

Do we have those qualities in Congress?

I appreciate your sacrifices and those of your families. Now, more than ever, your commitment to service and your skill can make the difference between victory and defeat in a very tough mission.

It is an honor to soldier again with the members of the Multi-National Force—Iraq. I know that wherever you serve in this undertaking you will give your all. In turn, I pledge my commitment to our mission and every effort to achieve success as we help the Iraqis chart a course to a brighter future.

Godspeed to each of you and to our Iraqi comrades in this crucial endeavor.

I end with this thought: If Members believe this is a lost cause and victory cannot be achieved, that our people are in the middle of a mess, a civil war, and not one person should get injured or killed because we have made huge mistakes that cannot be turned around, then cut off funding. Have a vote on something that matters. This political theater empowers our enemy, disheartens our own troops, is not worthy of the Senate time, and it has never been done in history for a reason.

I yield the floor.

The ACTING PRESIDENT pro tempore. The majority whip.

Mr. DURBIN. I ask unanimous consent that after Senator FEINSTEIN speaks in support of the motion for cloture, the next person in support of that motion be Senator SCHUMER of New York for 5 minutes.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The Senator from Virginia.

Mr. WARNER. Madam President, I have been privileged to be a Member of the Senate now in my 29th year. Never have I stood in the Senate and in any way impugned the integrity of any Senator to speak as she or he believes from their own heart about what is right. I have never tried to challenge the patriotism of any Senator as they express their views.

I say to my colleagues, I entered this debate simply because I feel the Senate of the United States of America, an institute revered throughout the world, should have the right to go forward and debate this critical issue before America today, before the whole world.

Over a week ago, I voted against cloture to support the rights of all colleagues to be heard. That issue has been back and forth between our two leaders now for some weeks. We have come to the point in time when we must move forward. The only vehicle for those who wish to have this institution move forward and fulfill its goal is to move, today, to vote for cloture. I shall cast that vote, not with a heavy heart but with a heart that I think I am doing right for the integrity of this institution.

I have joined with my good friend Senator BEN NELSON, Senator COLLINS,

and the other cosponsors, Senator HAGEL, Senator SNOWE, Senator COLEMAN, Senator VOINOVICH, and Senator SMITH, all of whom, once again, signed onto this amendment, referred to as the Warner-Nelson-Collins amendment.

We do so because we only wish to express a measure of disagreement on one basic point—an important one—with our President. The United States Congress is an independent branch of our Government. We are, as we often say, a coequal branch of our Government. We have the right to respectfully disagree. And we do so in our language. We support the President on the diplomatic aspects of his plan. We support the President on the economic aspects of his plan announced on the 10th of January.

We only disagree with one portion of it: Madam President, do you need 21,500 additional men and women of the Armed Forces in this conflict—indeed, it is more than that, as was testified before the Armed Services Committee the other day—to go into the streets and the alleys of Baghdad and to face an enemy which is largely today fighting a sectarian war?

This country gave an enormous sacrifice of life and limb to give Iraq its sovereignty. It is the duty of the Iraqi Armed Forces to take on the sectarian fighting. The American GI does not know the language, does not know the historic background of over 1,400 years of dispute between the Sunni and Shia. And we have trained over 300,000 Iraqi forces. Why not give those forces the responsibility to take on this fight?

Our resolution in no way has anything to do with the cutoff of funds. Senators stand up and castigate our resolution and claim it will cutoff funding. It will not cutoff funding to our troops. It supports the President. It supports the present level of all the troops throughout Iraq. It simply says: Mr. President, are there not alternatives other than using the American GI to put down this sectarian violence?

Madam President, I do hope, as we pursue this, we respect one another and our rights in this institution because I feel ever so strongly that our resolution supports the President economically, supports the President diplomatically, states that the President is correct, and clearly states that we cannot let this battle be lost and let the Iraqi Government collapse. We do not wish to see the people of Iraq denied the sovereignty that our blood, sweat, and toil have given them. We stand by the President on that. We simply say: Mr. President, this particular battle in Baghdad is best fought by the Iraqis. I regret to say that a New York Times article—and I asked this in open testimony before the Armed Services Committee a day or so ago to the Chief of Staff of the Army and to the Commandant of the Marine Corps—the accuracy of this report, that in the most recent battle there were 2,500 Americans and 200 Iraqi security forces. That is contrary to what the President said. He said the Iraqis will take the point in this battle. The President also said the Iraqis will bear the burden in this battle, and we would be there in support. This is not support. We are fighting that battle.

Again, this morning, I watched a report, presented by a U.S. general from Iraq, who stated that progress is being made in the battle in Iraq. Time and time again—he referred to the American forces making progress. He referred only to the United States forces fighting that battle, with no reference to the Iraqi forces. That is my point. That is why I steadfastly take this floor and respectfully disagree with the President. I will vote for the Gregg amendment. As a matter of fact, the Gregg amendment is in the Warner amendment.

The ACTING PRESIDENT pro tempore. The Senator has used 5 minutes.

Mr. WARNER. Madam President, I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from New Hampshire.

Mr. GREGG. Madam President, I believe I am to be recognized for 5 minutes, but I have an additional 5 minutes which Senator STEVENS has yielded to me.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. GREGG. Thank you, Madam President.

Madam President, first, my respect for the Senator from Virginia is immense. I have always admired what he does, and I wish we were voting on his resolution. I think it should be up for debate and up for a vote. He is a significant force in this institution for many things which are right. I may have some disagreements with him over time, but I certainly have never questioned anything. I hope no one would. No one should question anybody on anything around here on what our purposes are. Our purposes are the same: to make our country a better and safer place and to make sure we assure a good future for our children.

Let me set the table as to where we are in this debate, however, because one of the essences of this institution has always been it has been a forum where if you have a different idea or a different thought on an issue of substance, you usually get to air it, and you most often get to vote on it. That, of course, is what our Founding Fathers structured this institution for.

Ironically, it was George Washington—not ironically but appropriately—it was George Washington who immediately ascertained the significance of the Senate's role when he said the Senate is the saucer into which the hot coffee is poured. It is the spot where ideas of the day get an airing to make sure they survive the light of day.

Over time, we have developed an institutional understanding in the Senate that unless 60 percent—a majority of the Senate—agrees on an issue of major importance, that issue does not move forward. And equally importantly, we have developed an attitude in the Senate that if there is more than one legitimate view on an issue of significance—and this is, obviously, an issue of dramatic significance—there will be different views brought to the floor in the form of amendments or resolutions, and they will be debated and they will be voted on.

So what I suggested was an amendment which was not, I felt, all that controversial. In fact, I thought it was in the mainstream of American thought and certainly, hopefully, in the mainstream of the Senate positions. The resolution which I suggested—and I will read it again—simply states:

> It is the sense of Congress that Congress should not take any action that will endanger United States military forces in the field, including the elimination or reduction of funds for troops in the field, as such action with respect to funding would undermine their safety or harm their effectiveness in pursuing their assigned missions.

This should not be controversial. This should be a statement which we as a Congress are willing to make, that when we send a soldier onto the streets of Baghdad or anywhere else where that soldier may incur or be in the way of harm, that soldier will have the support of the American people and the Congress—with the financing, with the equipment, with the logistics they need to do their job well. And it should be a definitive, uncontroversial, uncontroverted statement.

Yet in offering this resolution, the Democratic leadership has said they will not entertain it. They will not allow us to vote on it. In fact, they have taken this whole process to a whole new level of trying to manage the activities of the floor of the Senate in a way that the Senate has never been managed in its historical past or should be managed in the context of what the purposes of the Senate are.

The Democratic leader has essentially said we will vote on his amendment—his amendment—and his amendment alone. And, by the way, his amendment has changed three times now. There have been major, substantive changes to his amendment three times. And each time he has said or the leadership on the Democratic side of the aisle has said: That is the amendment we are going to vote on, that is the one that is locked in stone. It shall not be changed. You shall vote on it as a Senate. You shall not be allowed to amend it. You shall not be allowed to put up resolutions that in any other way address the issue.

Well, the first proposal they came out with was not good enough to get enough votes to get to 40 probably, so they changed it. Then they said: This amendment shall be the amendment you will vote on. This amendment shall not be changed. This amendment shall not be amended on the floor of the Senate. There shall not be an amendment

that I have proposed or that the Republican membership wants to propose to go up and be debated and voted on also. Then that amendment, it turned out, was not good enough. That happened to be the Warner amendment.

Then the House passed an amendment, and they decided to take the House amendment and say: Now this amendment shall be the amendment which is frozen in stone and which cannot be contravened, cannot be amended, and it shall not have any other amendment offered by the minority, by the Republican side of the aisle that the Republican side of the aisle wishes to propose.

There was one caveat to that, the Senate Democratic leader said: I will be willing to choose an amendment for the Republican side of the aisle to propose. I, as Democratic leader, shall choose the Republican amendment that is brought to the floor to be debated.

Well, obviously that, on the face of it, does not pass the test of fairness or even the test of how the Senate should run, even under a confined system as this is. The actual way we should proceed in this manner, in this situation, is that there should be at least four amendments on the floor because there are four major ideas floating around here.

There is the idea that came over from the House. There is Senator WARNER's proposal. There is Senator MCCAIN's proposal. Then there is my proposal. Every one of these is substantive, thoughtful, I believe. Maybe I am assuming too much for mine. But for everybody else's, there are substantive, thoughtful ideas that should be debated on the floor of the Senate, and they should each be allowed a vote.

But the Democratic leadership has said no, there shall be no vote on anything other than their new proposal—which is now the House proposal, their third machination of what they are going to do—and another proposal which they will choose from the Republican side of the aisle.

Well, that clearly fails on all levels. Substantively it fails the rules of the Senate as they have traditionally been used. And as a matter of fairness, it fails the issue of being fair to people who have a legitimate viewpoint. More importantly, it fails the American people and the troops who are in the field because it does not allow us as a Senate to effectively debate and vote on proposals which would address the various issues raised by the situation in Iraq.

So we on our side are saying we shall assert our rights. There are, after all, at least 40 Members of the Republican Party—and I suspect quite a few more—who believe that we, as Members of the Republican party, as Members of the minority, have a right to offer an amendment of our choosing, and that it should be voted on, especially since we are debating nonbinding amendments.

Equally important, I think it is probably appropriate to analyze: Why would the Democratic leadership not want to vote on the resolution I just outlined? Why would they not want to do something such as that? Why would they not want a vote on a resolution which states unequivocally that when we send our soldiers—our men and women—into harm's way, we are going to give them the support they need to do the mission they are assigned to do and to remain safe?

I suspect it is because that amendment which I have propounded, that proposal, that resolution would actually get significantly more than a supermajority in this body, significantly more than any other of the three items that have been discussed—the McCain proposal, the Warner proposal, or the House proposal—and that they would perceive that as an embarrassment on their side, which I believe shows this is not about the substance of the issue of how you address the war in Iraq, this is about the politics of how the amendment brought to the floor is perceived in the New York Times, the Washington Post, and the other panoply of national press groups that are basically trying to claim a victory over not our efforts in Iraq but over the President.

The fact that they would not allow us to bring forward an amendment which they know will receive a supermajority and more votes than their amendment—and which is so forthright in its statement of what it does, and which is so appropriate to the issue of what we are doing in Iraq, which is that we should be supporting our troops who have been sent into harm's way—is a reflection of the politicalness of this process, not the substance of the process. It is regrettable.

We will continue to insist that this amendment, which is reasonable, be voted on. We should not allow the frustration—and I recognize there is a tremendous amount of frustration about the war in Iraq. I have a lot of frustration about the war in Iraq. Everybody does around here. You could not but have that about what is happening there. But we should not allow that frustration to be taken out on our troops in the field. There will be endless claims that the House language that has come over to us——

The ACTING PRESIDENT pro tempore. The Senator has used 10 minutes.

Mr. GREGG. I ask unanimous consent for an additional minute.

The ACTING PRESIDENT pro tempore. Is there objection?

Mr. LEVIN. Madam President, would this come out of the opposition's time?

Mr. GREGG. Yes.

Mr. CRAIG. We have several on our side. I yield 1 more minute to the Senator from New Hampshire.

The ACTING PRESIDENT pro tempore. The Senator may resume.

Mr. GREGG. The House language is totally inconsistent on the issue of whether it supports the troops. It says on the one hand that it does, and it says on the other hand that it doesn't support their mission. You can't do both of those things together.

I will submit for the RECORD an editorial from the Wall Street Journal which reflects that fact. I appreciate the courtesy from the Senator from Idaho in granting me another minute. It truly is San Francisco sophistry, the language in the House resolution. In my opinion, it cannot be claimed to be consistent. The only consistent statement of support for the troops is the language of my amendment. That is why I believe it should be voted on.

I ask unanimous consent to print the editorial to which I referred in the RECORD.

There being no objection, the material was ordered to be printed in the Record, as follows:

[From the Wall Street Journal, Feb. 15, 2007]

AWAITING THE DISHONOR ROLL

Congress has rarely been distinguished by its moral courage. But even grading on a curve, we can only describe this week's House debate on a vote of no-confidence in the mission in Iraq as one of the most shameful moments in the institution's history.

On present course, the Members will vote on Friday to approve a resolution that does nothing to remove American troops from harm's way in Iraq but that will do substantial damage to their morale and that of their Iraqi allies while emboldening the enemy. The only real question is how many Republicans will also participate in this disgrace in the mistaken belief that their votes will put some distance between themselves and the war most of them voted to authorize in 2002.

The motion at issue is plainly dishonest, in that exquisitely Congressional way of trying to have it both ways. The resolution purports to ''support'' the troops even as it disapproves of their mission. It praises their ''bravery,'' while opposing the additional forces that both President Bush and General David Petreaus, the new commanding general in Iraq, say are vital to accomplishing that mission. And it claims to want to ''protect'' the troops even as its practical impact will be to encourage Iraqi insurgents to believe that every roadside bomb brings them closer to their goal.

As for how ''the troops'' themselves feel, we refer readers to Richard Engel's recent story on NBC News quoting Specialist Tyler Johnson in Iraq: ''People are dying here. You know what I'm saying . . . You may [say] 'oh we support the troops.' So you're not supporting what they do. What they's (sic) here to sweat for, what we bleed for and we die for.'' Added another soldier: ''If they don't think we're doing a good job, everything we've done here is all in vain.'' In other words, the troops themselves realize that the first part of the resolution is empty posturing, while the second is deeply immoral.

All the more so because if Congress feels so strongly about the troops, it arguably has the power to start removing them from harm's way by voting to cut off the funds they need to operate in Iraq. But that would make Congress responsible for what followed—whether those consequences are Americans killed in retreat, or ethnic cleansing in Baghdad, or the toppling of the elected Maliki government by radical Shiite or military forces. The one result Congress fears above all is being accountable.

We aren't prone to quoting the young John Kerry, but this week's vote reminds us of the

comment the antiwar veteran told another cut-and-run Congress in the early 1970s: ''How do you ask a man to be the last man to die for a mistake?'' The difference this time is that Speaker Nancy Pelosi and John Murtha expect men and women to keep dying for something they say is a mistake but also don't have the political courage to help end.

Instead, they'll pass this ''non-binding resolution,'' to be followed soon by attempts at micromanagement that would make the war all but impossible to prosecute—and once again without taking responsibility. Mr. Murtha is already broadcasting his strategy, which the new Politico Web site described yesterday as ''a slow-bleed strategy designed to gradually limit the administration's options.''

In concert with antiwar groups, the story reported, Mr. Murtha's ''goal is crafted to circumvent the biggest political vulnerability of the antiwar movement—the accusation that it is willing to abandon troops in the field.'' So instead of cutting off funds, Mr. Murtha will ''slow-bleed'' the troops with ''readiness'' restrictions or limits on National Guard forces that will make them all but impossible to deploy. These will be attached to appropriations bills that will also purport to ''support the troops.''

''There's a D-Day coming in here, and it's going to start with the supplemental and finish with the '08 [defense] budget,'' Congressman Neil Abercrombie (D., Hawaii) told the Web site. He must mean D-Day as in Dunkirk.

All of this is something that House Republicans should keep in mind as they consider whether to follow this retreat. The GOP leadership has been stalwart, even eloquent, this week in opposing the resolution. But some Republicans figure they can use this vote to distance themselves from Mr. Bush and the war while not doing any real harm. They should understand that the Democratic willingness to follow the Murtha ''slow-bleed'' strategy will depend in part on how many Republicans follow them in this vote. The Democrats are themselves divided on how to proceed, and they want a big GOP vote to give them political cover. However ''non-binding,'' this is a vote that Republican partisans will long remember.

History is likely to remember the roll as well. A newly confirmed commander is about to lead 20,000 American soldiers on a dangerous and difficult mission to secure Baghdad, risking their lives for their country. And the message their elected Representatives will send them off to battle with is a vote declaring their inevitable defeat.

The ACTING PRESIDENT pro tempore. The Senator from Michigan.

Mr. LEVIN. Madam President, we have been bogged down in Iraq for nearly 4 years, which is longer than the Korean conflict or our involvement in World War II. The war has cost more than 3,100 American lives, seven times that many wounded, and about $400 billion. We desperately need to change course. Shifting responsibility to the Iraqi political leaders to reach a political settlement is the only hope of ending the violence. That is why the Iraq Study Group urged less U.S. military involvement as they concluded:

An open-ended commitment of American forces would not provide the Iraqi government the incentive that it needs to take the political actions that give Iraq the best chance of quelling sectarian violence. In the absence of such an incentive, the Iraqi government might continue to delay taking those difficult actions.

But instead of putting pressure on Iraqi leaders to settle their political differences as the only hope of a successful outcome in Iraq, the President would get us in deeper militarily. The Iraqis didn't ask for more U.S. troops to occupy their neighborhoods in Baghdad. Indeed, they suggested we move out of Baghdad. The idea for this so-called surge of American troops in Baghdad was ours. It may be called a surge, but I believe it is a plunge, a plunge into a sectarian caldron, a plunge into the unknown and perhaps the unknowable.

Supporters of the surge argue that a Senate resolution disagreeing with the President's plan ''emboldens the enemy,'' but that is an extraordinarily naive view of the enemy. What emboldens the sectarian fighters is the inability of the Iraqi leaders to make political compromises so essential to finally reining in the Sunni insurgents and the Shia militias. The enemy cares little what Congress says. It is emboldened by what the Iraqi leaders don't do. The enemy isn't emboldened by congressional debate. It is emboldened by the open-ended occupation of a Muslim country by western troops. The enemy is emboldened by the current course which has seen a million Iraqis leave the country and become refugees, with thousands more leaving daily. The enemy is emboldened by years of blunders and bravado, false assumptions, wishful thinking, and ignorance of the history of the land being occupied. The enemy is emboldened by an administration which says it is changing course, which acknowledges that a political settlement by Iraqi leaders is essential to ending the violence but then plunges us more deeply militarily into a sectarian witch's brew.

The only hope of ending the violence and succeeding against the enemies of an Iraqi nation is if the leaders of that nation work out their political differences and unite against forces that would destroy any chance of nationhood. That takes political will. That takes pressure from us. Sending more U.S. troops takes the pressure off. It sends the false message that we can save the Iraqis from themselves. Sending more troops does what our CENTCOM commander, John Abizaid, warned about when he said:

It's easy for the Iraqis to rely upon us to do the work. I believe that more American forces prevent the Iraqis from doing more, from taking more responsibility for their own future.

Does speaking out against the surge undermine our troops? The Chairman of the Joint Chiefs of Staff, GEN Peter Pace, firmly answered that argument just last week when he said the following:

There's no doubt in my mind that the dialogue here in Washington strengthens our democracy—period . . . From the standpoint of our troops, I believe that they understand how our legislature works and that they understand that there's going to be this kind of debate.

Just last week, Secretary Gates answered the charge that our debate hurts troop morale when he said these words:

I think that our troops do understand that everybody involved in this debate is looking to do the right thing for our country and for our troops, and that everybody is looking for the best way to avoid an outcome that leaves Iraq in chaos. And I think they're sophisticated enough to understand that that's what the debate's really about. I think they understand that that debate's being carried on by patriotic people who care about them and who care about their mission.

We owe our troops everything: equipment, training, adequate rest, support of them and their family. We also owe them our honest assessment.

The ACTING PRESIDENT pro tempore. The Senator has used 5 minutes.

Mr. LEVIN. I wonder if I could be yielded 30 additional seconds.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. LEVIN. The majority of the American people believe that a deeper military involvement in Iraq won't make success more likely. I believe a majority of Senators feel the same way. I hope the majority will be allowed to so vote. If we believe plunging into Baghdad neighborhoods with more American troops will not increase chances of success, we are dutybound to say so, and a minority of Senators should not thwart that expression. We owe that to the troops. We owe that to their families, and we owe that to the American people.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Idaho.

Mr. CRAIG. Madam President, under a unanimous consent request, I have asked for 5 minutes. I will use one of those and yield the remaining 4 to the Senator from Texas, Mrs. HUTCHISON.

I ask unanimous consent to print in the RECORD a statement by the American Legion, the largest veterans organization in this country. I will only quote its last paragraph:

The American Legion and the American people find this to be a totally unacceptable approach and we will do everything within our power to ensure that our troops are not used as political pawns by a Congress that lacks the will to win.

I ask unanimous consent that be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

LEGION: CONGRESS SENT WRONG MESSAGE TODAY

WASHINGTON, Feb. 16/PRNewswire-USNewswire/—The leader of the nation's largest wartime veterans' organization provided the following statement in response to the House vote disapproving the President's decision to deploy more than 20,000 additional combat troops to the Iraqi theater.

''Congress may consider its vote today on H. Con. Res. 63 to be nonbinding, but veterans of previous wars and those in the field of combat right now consider Congress's action to be a betrayal of trust and the first step toward surrender to the terrorists who caused this war in the first place.

''We must never forget the morning of Sept. 11, 2001, when two U.S. commercial aircraft were used to kill nearly 3,000 innocent people in an unprovoked attack against our nation's sovereignty. We must never forget those brave Americans who downed their plane in Pennsylvania, saving the lives of many in the Capitol. We must never forget the attack on the Pentagon, or on the USS *Cole*, or our embassies, or our Marine barracks in Beirut. The list goes on and on.

''Even the Clinton administration tried to kill Osama bin Laden by lobbing missiles at him. This war didn't just start with the invasion of Iraq. It's been going on for decades. It's been going on in Republican and Democrat administrations and Congresses.

''It isn't about partisan politics. It's about America. It's about all of us, and especially those who are at this moment risking their lives on the field of battle.

''Americans are not the enemy here. The terrorists and all of those governments that support them are the enemy. We must never forget that. And, equally important, we must never forget the primary lesson learned in Vietnam: you cannot separate the war from the warrior.

''Congress can talk all it wants to about how it supports the troops. But its actions set the table. The message they sent today to the frontline is that America is preparing to cut and run. We essentially told our fighting men and women that 'we have taken step one in the plan to cut reinforcements, to cut armaments, and to withdraw any support you need to complete your mission.'

''The Speaker characterized it succinctly when she said, ''(t)his legislation will signal a change in direction that will end the fighting and bring our troops home.'

''What she failed to add was '. . . in defeat, and without completing the mission they were trained to complete and ready to win if only America had not given up before they did.'

''The American Legion and the American people find this to be totally unacceptable and we will do everything within our power to ensure that our troops are not used as political pawns by a Congress that lacks the will to win.''

Mr. CRAIG. I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Texas is recognized.

Mrs. HUTCHISON. Madam President, the first reason to vote no on this motion to proceed is that we have no ability to amend or an alternative that would be allowed by the majority to reflect a different point of view. When I hear people on the other side say don't let the minority thwart the efforts of the majority, what the majority is saying is we only want one resolution, our resolution. Whatever happened to amendments? Whatever happened to the ability to have alternative resolutions?

This is the tenth time in this very short period that this Congress has been in session that cloture has been used to stifle minority rights. It is unprecedented in this body. I hope we will go to a time when the Senate will be able to work together in a bipartisan way, agree and disagree civilly, have the ability to exercise minority rights, and then have a majority vote. We don't have to have only one procedure that allows for one view but does not allow for alternatives and amendments. That is not the way the Senate is supposed to operate.

The second reason to vote no on this motion is the resolution itself. The resolution says we support the troops who are there now and the troops who were there in the past but not those who will come in the future. Presumably the majority is saying that we will not support future troops because they don't support the President's plan. But troops who are rotating in to replace troops leaving would also not be supported. Since when do we select which members of the armed services we will support and which ones we will not in the middle of a mission? It is untenable on its face. We should never allow this flawed resolution to go forward without any alternative and without any amendments.

The third reason we should use every procedural avenue to derail this resolution is, we are undercutting the Commander in Chief and the troops who are on the mission right now. This is a rare departure for the Senate to undercut a mission of our military while troops are in harm's way performing the mission with a nonbinding resolution. The purpose of doing this can only be to undercut the Commander in Chief to the rest of the world because it will not stop the mission itself.

As was said earlier today, there is not a Member of the Senate who doesn't believe this is a risky proposition. It is. We are all worried about it. I have talked to General Petraeus about it, as have many of my colleagues. How, General Petraeus, do you see this working? He is the commander and he is the one who is putting this proposal together to fight a type of war we have never had to fight before, with an enemy that is willing to kill themselves in order to kill Americans and innocent Iraqis.

We have had to adjust; there is no doubt about it. I don't think anybody is saying that we believe we are in a good situation in Iraq. But the idea that we would pass a nonbinding resolution which undercuts our troops who are valiantly performing the mission is something I cannot remember that we have ever done.

I will quote from the Senate Armed Services hearing when Senator LIEBERMAN asked General Petraeus if such a resolution, a nonbinding resolution condemning the strategy, would give the enemy encouragement, some clear expression that the American people were divided. General Petraeus answered: ''That is correct, sir.''

Yes, the American people are divided. It is a very different matter for the Senate to pass a resolution with no alternative that says we support the troops who are there now and the ones who served in the past but not those who will be coming after the resolution is passed. It is unthinkable.

I hope we will come to our senses. I hope we will be able to talk freely, to debate but not to pass a resolution that says to the world, to our enemies, as well as our allies, we do not have faith in those who would go to perform a mission going forward, faith in the military who created this plan.

I hope the Senate doesn't pass this. I hope we will have an agreement that will allow alternatives, as we have always done since I have been in the Senate, and many years before me. I hope our leaders will be able to sit down and craft a resolution that opens the process so that everyone will have a voice, not just a few in the majority. Maybe it is 51. Maybe it is 52. Maybe it is 53. But we should have 41 Senators standing up for an alternative resolution that would allow other people to have the ability to vote for the support of our troops, whether they are there now, whether they were there in the past, or whether they will be there in the future. That is the difference between this resolution the majority is trying to get passed without any alternative or any amendment, and what we would put forward, which is to say: We will support all the troops today or tomorrow, and we will win this war, for there is no substitute for victory, if our children are going to live in freedom.

I yield the floor.

(Disturbance in the Visitors' Galleries)

The ACTING PRESIDENT pro tempore. The Senator from California is recognized.

(The remarks of Mrs. FEINSTEIN pertaining to the introduction of S.J. Res. 3 are located in today's RECORD under ''Submission of Concurrent and Senate Resolutions.'')

The ACTING PRESIDENT pro tempore. The Senator from New York is recognized.

Mr. SCHUMER. Madam President, we have seen 4 years of obfuscation on Iraq from the White House and from previous leadership in this Senate. Those days are over this afternoon. Every Senator is going to have to step to the plate and say where he or she stands. The other side has tried to design resolutions where they can duck, they can avoid, and they don't tell their constituencies how they feel. Those days are over.

That is why this cloture vote is a crucial vote, not just for the moment or the week but for the history of America because today's vote is not on other aspects of what is going on in Iraq or Iran but simply this: Are you for or against the escalation? Plain and simple.

There should be a simple vote, not as an end to this debate but as a beginning of this debate. The minority is tying itself into pretzels so there will not be a vote. They are torn between their President's policy and the wishes of their constituents. But vote they must. If they avoid the vote this afternoon, their constituents will know exactly what they are doing.

On the policy, the President's escalation is misguided, to put it kindly. There is no change in strategy. We are policing a civil war in Iraq—something no one talked about 2 years ago, something no one bargained for. Our brave

young men and women, whom we so support, are standing in the crossfire between Shiites and Sunnis. This is not a fight against terrorism; this is a civil war, and there have been, unfortunately, thousands of them throughout history. American troops should not be in the middle of that war.

The President doesn't change the policy; he simply adds more troops to continue this misguided policy. That is why the majority of this Senate, and the overwhelming majority of the American people, are so opposed to this escalation, and we will vote on it this afternoon. But make no mistake about it, this is just the first step. It is just the first step. This is a process. Some of my friends and colleagues wish—and maybe we do, too—that there could be a silver bullet, one resolution that could either end the escalation or even end the war. But there is not. The way our Constitution is structured, this Government, you need two-thirds to overcome a certain Presidential veto, when we do our next resolution with teeth.

So our job here, which this resolution begins, is to ratchet up the pressure on the President, on those who are still on his side in terms of this policy until they change. We will be relentless. There will be resolution after resolution, amendment after amendment, all forcing this body to do what it has not done in the previous 3 years—debate and discuss Iraq. And we believe that as that debate continues and as this process unfolds, just like in the days of Vietnam, the pressure will mount and the President will find he has no strategy. He will have to change his strategy, and the vast majority of our troops will be taken out of harm's way and come home.

So, Madam President, today is the beginning of a historic period, where for the first time in a while Congress debates foreign policy in Iraq and Congress tries to do something about foreign policy in Iraq.

To the brave men and women who are defending us today, whom we so support, thank you for your service, thank you for protecting us. We will continue to live by what the Constitution has asked us to do, which is to debate the issues and come up with what is best for our soldiers, for America, and for the world.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Delaware is recognized.

Mr. BIDEN. Madam President, do I have 5 minutes?

The ACTING PRESIDENT pro tempore. Yes, the Senator has 5 minutes.

Mr. BIDEN. Madam President, today, the Senate has an opportunity—and a responsibility—to begin to end the escalation of the war in Iraq and to start us toward a new strategy for leaving Iraq without leaving chaos behind.

Our responsibility is to debate and vote on the resolution passed by the House of Representatives that says that Congress disapproves of the President's plan to deploy more than 20,000 additional American combat troops to Iraq.

The question before us today is whether a miniority of Senators will even allow the debate to start. That is what we are about to vote on.

To my colleagues who are thinking about trying to block debate, let me say this: Iraq dominates our national life. It is on the minds of tens of millions of Americans. It shapes the lives of hundreds of thousands of our men and woman in uniform and their families.

That the Senate would not even debate, much less vote on, the single most urgent issue of our time, would be a total failure of our responsibility.

We have a duty to debate and vote on the President's plan. We have a duty to debate and vote on our overall strategy in Iraq. We have to demonstrate the courage of our convictions.

Last month, Secretary of State Rice presented the President's plan for Iraq to the Foreign Relations Committee. Its main feature is to send more American troops into Baghdad, in the middle of a sectarian civil war.

The reaction on the committee, from Republicans and Democrats alike, ranged from skepticism to profound skepticism to outright opposition. And that pretty much reflects the reaction across the country.

Every Senator should be given a chance to vote whether he or she approves or disagrees with the President's plan to send more troops into the middle of a civil war.

The debate I hope that we will have is as important as the vote.

I predict the American people will hear very few of our colleagues stand up and support the President's plan to send more troops into the middle of a civil war. Listen to those voices.

Some minimize the significance of a nonbinding resolution. If it is so meaningless, why did the White House and the President's political supporters mobilize so much energy against it? Why is a minority of Senators trying to prevent the Senate from talking about it?

Opposing the surge is only a first step. We need a radical change in course in Iraq.

If the President won't act, Congress must.

But Congress must act responsibly. We must resist the temptation to push for changes that sound good but produce bad results.

The best next step is to revisit the authorization Congress granted the President in 2002 to use force in Iraq.

We gave the President that power to destroy Iraq's weapons of mass destruction and, if necessary, to depose Saddam Hussein.

The WMD were not there. Saddam Hussein is no longer there. The 2002 authorization is no longer relevant to the situation in Iraq.

Legislation I'm working on would repeal that authorization and replace it with a much narrower mission statement for our troops in Iraq.

Congress should make clear what the mission of our troops is: to responsibly draw down, while continuing to combat terrorists, train Iraqis and respond to emergencies.

We should make equally clear what their mission is not: to stay in Iraq indefinitely and get mired in a savage civil war.

Coupled with the Biden-Gelb plan that offers the possibility of a political settlement in Iraq, I believe this is the most effective way to start bringing our troops home without leaving a mess behind.

But for today, my message is simple: the American people want us to debate Iraq, the most important issue of our day. They expect it. They demand it.

If we try to hide behind procedure and delaying tactics, the American people will hold us accountable.

They get it. The question is: do we?

Madam President, again, today we have the opportunity to do something we have not done on the floor of the U.S. Senate in the last 4 years; that is, to actually debate Iraq. This is the first opportunity we are going to have to do that. I know a number of people say: This is not binding, so why are we doing it? If it doesn't matter, why is there such an effort to keep us from talking about it, an effort to continue to fight us in being able to do this?

Madam President, I say to my colleagues that if we fail to invoke cloture here, we are not permitted to debate this issue, and I don't know what it says to the American people about what we are all about. I don't know whether anybody has noticed, but the American public is seized with this issue. It is the issue. It is the issue everybody is discussing at the kitchen table. It is the issue every man, woman, husband, wife, mother, and father with someone in the National Guard or in the U.S. military is talking about. It is the issue. The Senate is being silenced on it, even being prevented from debating whether we can talk about making a simple statement that: Mr. President, you are wrong; don't escalate this war.

The truth is, our voices, quite frankly, are as important as our votes. The President will find, if we have a full-blown debate on the floor of the Senate, there are precious few people on this floor who think he is handling this war correctly. Instead of escalating the war, we should be drawing down our forces. I predict the American people hear, as I said, very few of our colleagues talking about what a good idea this is, what the President has in mind. So to echo the comments made by my colleague from New York, if, in fact, we are precluded from even debating the issue of whether we oppose the President's escalation of the war, surely you are going to see more coming to the floor.

I have been working with the Senator from Massachusetts and others on a

piece of legislation that would literally rescind the President's authority—the authority we gave him to go to war in the first place—and redefine the mission very narrowly.

Look, there is going to be a lot of discussion, whether we debate today or not, on Iraq. There is going to be a lot of discussion about what to do next. It will range from cutting off funding, to capping troops, to a number of other proposals. The truth is, we are being presented with a false choice up to now. We are either told we have to stay the course and escalate the war or the other choice is to bring our troops home and hope for the best.

The truth is that none of this will matter. We are going to have to bring everybody home if they don't get a political solution in Iraq. There is only one: a federal system. Listen to what their Constitution says. Even the National Intelligence Estimate, the estimate of all of the intelligence agencies, says—and I am paraphrasing it—that the Sunnis have to accept regionalism and the Kurds and Shias have to give the Sunnis a bigger piece of the action in order for them to do that.

I point out to everybody, when civil wars begin in other countries, there are only a few things that stop them: One side wins and there is carnage; two, an occupying force stays there indefinitely; or, three, you end up in a situation where they have a federal state.

The President should get about the business of pursuing not a military solution here but a political solution. He should be calling an international conference, getting all of the parties in a room, as we did in Dayton, convincing our allies and the region that the only outcome that has any possibility of surviving is the federal state, as their Constitution calls for.

I conclude by saying that the American people expect—quite frankly, I think they demand—that we start to intelligently debate this subject rather than doing it by way of talk shows and Sunday appearances on TV. We should be debating on this floor.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from West Virginia.

Mr. BYRD. Madam President, over 3,000 Americans are dead—dead, dead—and over 23,000 Americans are wounded as a result of the war in Iraq. Our military leaders say that our Armed Forces are stretched almost to the breaking point. We have spent almost $400 billion, and the number continues to go up, up, up. But the United States Senate is mired incredibly in a debate about the ability even to have a debate about our Nation's future course in Iraq. Surely, no one in this Senate can be so fearful of debate on a nonbinding resolution concerning the President's plan to send some 40,000 additional troops to Iraq that they fail to hear the voices of over 70 percent of the American people out there who now oppose our involvement in this war. But apparently some in the Senate are afraid of such a debate.

Some of my colleagues have indicated that they will vote against the motion to proceed to debate on this straightforward resolution, which expresses disagreement with the President's plan. While our brave fighting men and women put their lives on the line in Iraq, this Senate stands paralyzed—paralyzed, paralyzed, I say. The United States Senate—the greatest deliberative body in the whole world—is probably the only place in this wonderful land of America where this debate is not—is not—taking place.

How can some express unwavering support for the troops if they quake in the face of a debate about their safety? Our troops are stretched thin. They are weary after deployment and redeployment. Post-traumatic stress disorder and mental problems—yes—are rife in the troops. Lost limbs and physical mutilation have scarred many of these young people for life. Scores of families weep—yes, they weep—every night for their lost loved ones. And yet many in this Senate claim to support the troops, while those same many steadfastly refuse to debate an ill-advised escalation—yes, an ill-advised escalation—of this war which almost nobody but nobody supports.

Can one claim support for the troops while acquiescing in a policy that only sinks our forces deeper into a civil war? Can any of us look in the mirror while we stonewall the concerns of the American people and engage in some political fandango to prevent discussion of our engagement in Iraq?

Madam President, if it will help to bring our soldiers home, I will work every Saturday for the rest of this Congress. I will stand here, right here on this floor, of this Senate every day, 24 hours every day if it would mean one less family without a son or a daughter. Hear me.

The ACTING PRESIDENT pro tempore. The Senator has used 5 minutes.

Mr. BYRD. Madam President, I ask unanimous consent that I may proceed for 2 minutes.

Mr. STEVENS. Reserving the right to object, what happens to the time I am allocated under those circumstances?

The ACTING PRESIDENT pro tempore. The time for the Senator will be reserved. Is there objection?

Mr. BYRD. Nothing, I say to my friend. I would not see anything happen to the Senator's time.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. BYRD. Madam President, this is the most important issue facing America, the land of the free and the home of the brave, and I stand with my colleagues today to say enough, enough stalling, enough obfuscation. It is time for the people of America—yes, you people out there in the mountains, the valleys, and across the rivers, across the mountain ranges, yes, the great Rockies—you people, it is time for you to know where every Senator stands on this war.

I will cast my vote with pride this afternoon, Madam President, in favor of proceeding to this debate, and I hope that every one of my colleagues joins me.

I yield the floor and thank the Chair.

The PRESIDING OFFICER. The Senator from Alaska.

Mr. STEVENS. Madam President, with great respect for my friend from West Virginia, the reason we are here is because the new majority refuses to debate. They refuse to allow us to take up the amendments that should be considered during this debate.

We have before us now a proposal drafted by the Rules Committee of the House, presented to the House without debate and brought to us without debate, and we are told we are to be limited on the number of amendments that will be considered to this measure.

It is an important subject to be debated, but why Saturday? This is the start of the President's Day recess that was announced 6 weeks ago. In order to try to embarrass the Members of this side—21 of us up for reelection—the leadership decided to have this debate today on a nonbinding resolution, which wouldn't accomplish anything, wouldn't bring any troops home, wouldn't announce our support for the troops, just to see whether we come back to vote.

The real problem is how do we get together in a Senate that has a majority of one? Do we do it on the basis that every time something comes from the House we are to be told no amendments will be in order? We can't debate this question of whether we support the troops? We can't support any other amendment to this resolution? We are to take the matter that came from the House without debate from the Rules Committee? It was not changed all the way through the House.

How many Senators on that side want to be a rubberstamp for the House? That is what you are starting. This is the third bill to come before us with the idea of no minority amendments are going to be considered unless the leadership on that side decides they should be considered.

Again, I tell you, Madam President, this is a defining moment of the Senate. This is a debating society. We should not be limited on the number of amendments that are considered, any more than we are limited on the CR.

When I became chairman of the Appropriations Committee in 2001, there were 11 bills pending that had not been passed by the former majority. We brought them before the Senate in an omnibus bill, and every single bill was considered, one by one.

What did we do this time? We had one resolution which came over from the House, and we passed it without any amendments. That is a formula for the death of the Senate. There are people in this country who think we should have a unicameral legislature.

Mr. BYRD. I don't.

Mr. STEVENS. I share the Senator's opinion because I would like to debate him on some of these subjects but not

on a nonbinding resolution. Let's bring up a resolution that supports the troops.

I directly contradict my good friend from West Virginia. The American people support our troops in the field——

Mr. BYRD. Yes.

Mr. STEVENS. ——and do not want us challenging them and trying to find some way to deviate money from their support or deny them the support they deserve. I would love to stand here and talk for hours and hours with my friend about how to support the troops. You don't do it by asking them to disobey the President of the United States. You don't do it by urging the Senate and the House not to support the President of the United States. You do it by trying to get together and working on a bipartisan basis to solve our problems.

None of us like war. I said the other day I hate war. I have been involved in the consideration of too many wars in my life, but clearly those people wearing our uniform in Iraq and Afghanistan need to know we support them 100 percent, and we don't stand here and talk about how we should find ways so they would not get their support, so we force the President of the United States to bring them home.

We will bring them home with the new commander there and the new plan we are going to put into effect, a plan that requires a surge for the safety of the people there, to move in the country to carry out the plan.

I support the President, and I urge the Senate to do the same.

The ACTING PRESIDENT pro tempore. The Senator's time has expired.

Several Senators addressed the Chair.

The ACTING PRESIDENT pro tempore. The Senator from West Virginia.

Mr. BYRD. Madam President, how long may I be recognized for? Two minutes?

The ACTING PRESIDENT pro tempore. Time has expired.

Mr. BYRD. Madam President, I ask unanimous consent to proceed for 2 minutes.

The ACTING PRESIDENT pro tempore. Is there objection?

Mr. MCCONNELL. Reserving the right to object, we all deeply respect Senator BYRD, but we are on a tight timeframe. I don't know how many minutes are left on that side.

The ACTING PRESIDENT pro tempore. Two minutes remain for the previous unanimous consent.

Mr. MCCONNELL. I was to be recognized at 1:25 p.m., and it is now 1:27 p.m.; is that correct?

The ACTING PRESIDENT pro tempore. The order was delayed by intervening orders.

Mr. MCCONNELL. There is some time at least remaining on the other side. I leave it up to my good friend, the majority whip, to sort that out.

The ACTING PRESIDENT pro tempore. The majority whip is recognized.

Mr. DURBIN. Madam President, I thought we had 3 minutes remaining; is that correct?

The ACTING PRESIDENT pro tempore. One minute has been consumed. There is 2 minutes remaining.

Mr. DURBIN. Since Senator KENNEDY has asked for 1 minute, I will yield the 1 minute I requested to the Senator from West Virginia so each of the remaining two will speak—Senator KENNEDY for 1 minute and Senator BYRD for 1 minute.

Mr. BYRD. Madam President, I thank our distinguished friend from Illinois. And I thank my longtime friend from Massachusetts, Mr. KENNEDY.

I only rise to say that I have a binding resolution to bring our troops home. I hope to see the day when we may vote on my resolution to bring American troops home—home, home.

The ACTING PRESIDENT pro tempore. The Senator from Massachusetts.

Mr. KENNEDY. All of us remember the elections. All of us remember President Bush saying: I am going to take my time and find a new direction.

Mr. BYRD. Yes.

Mr. KENNEDY. All of us remember he said: Do not rush me. I want to talk to the generals. I want to talk to political leaders. I want to talk to people all over this country and all over the world to find out a new policy.

Then he comes out with this policy. And what is it? It is a military policy to escalate in Iraq.

Mr. BYRD. Right.

Mr. KENNEDY. That is the issue before the U.S. Senate. Many of us do not believe that this President is right on it. The Baker-Hamilton commission did not agree with that policy. General Abizaid did not agree with that policy before the Armed Services Committee. And the American people don't.

We on this side are interested in protecting American servicemen from the crossfire of a civil war. Some on the other side are more interested in protecting the President from a rebuke for his policy of escalation in Iraq.

The ACTING PRESIDENT pro tempore. The Senator's time has expired.

The Republican leader is recognized.

Mr. MCCONNELL. Madam President, 5 weeks ago, President Bush stood before the American people and acknowledged—acknowledged—the lack of progress in Iraq. He outlined a new military strategy that was devised after consultation with military commanders, national security leaders, and Members of Congress from both parties. He told us he had committed more than 20,000 additional troops to Iraq to clear and secure the city of Baghdad and to protect its population.

As we meet today, the first of five waves of soldiers are carrying out this plan on the streets and in the alleys of Baghdad; the second is preparing to leave. These reinforcements have already given us reasons for hope. Soon after the President's announcement, U.S. Iraqi forces began to route key elements of the Mahdi army, the militia's leader fled his stronghold, and this week U.S. Iraqi forces have conducted sweeps through once violent Sunni neighborhoods with little resistance.

It is too early to say whether the surge will achieve its objective, but General Petraeus and President Bush ask us to give the plan a chance to work, to support our troops in the field and those on their way. Until now, we have done that. Today—today—we are being asked to do something entirely different.

The majority party in the Senate wants to vote on a resolution that condemns the President's plan and which disagrees with General Petraeus who said before he left for Iraq that additional troops are an essential part of achieving our goal. They are doing this 3 weeks after voting, without dissent, to send General Petraeus on this mission. And they are doing it in the form of a nonbinding resolution that will have no practical effect on the conduct of the war.

Americans have a right to demand why the Senate has not yet taken a clear stand on what most of us believe to be our last best chance at success. So let us be clear at the outset of this debate about what is going on today and about what Republicans are fighting for today.

Republicans are fighting for the right of the American people to know where we stand. If you support the war, say so. If you don't, say so. But you cannot say you are registering a vote in favor of our troops unless you pledge to support them with the funds they need to carry out their mission. Yet this is precisely—precisely—what the Democratic majority would have us do today.

They demand Republicans cast a vote in favor of a nonsensical proposition that says we disapprove of the President's plan to deploy more troops to Iraq, but we support the members of the Armed Forces who are serving there. A vote in support of the troops that is silent on the question of funds is an attempt to have it both ways. So Republicans are asking for an honest and open debate, and we are being blocked at every turn.

The majority party in the House has a stronger hand in determining what comes up for a vote. So yesterday they forced a vote on the same stay-the-course resolution that Democrats are now trying to put before the Senate. Democrats have been clear about the strategy behind this resolution. They describe it as a slow bleed, a way of tying the hands of the Commander in Chief. The House said yesterday that it supports the troops. Yet its leadership is preparing to deny the reinforcements that those troops will need in the weeks and months ahead.

The Senate was created to block that kind of dealing, and today it stops at the doors of this Chamber. Even opponents of the war denounce the tactics of the Democratic leadership.

In an editorial today, the New York Times, amazingly enough, called yesterday's House vote a ''clever maneuver to dress up a reduction in troop

strength as a 'support the troops' measure.'' Adding, ''It takes no courage or creativity,'' said the New York Times, ''for a politician to express continuing support for the troops and opposition to a vastly unpopular and unpromising military escalation.''

The Washington Post was rightly appalled in an editorial this morning by the slow-bleed strategy, calling it ''a crude hamstringing of the military commanders and their ability to deploy troops.'' The Post exposed the details of Mr. MURTHA's plan to add language to a war-funding bill that would strangle the President's ability to get reinforcements to soldiers in the field all under the guise of having them better prepared.

''Why,'' the Post asks, ''doesn't Mr. MURTHA strip the money out of the appropriations bill? Something he is clearly free to do.'' Good question. And the astonishing answer comes from Mr. MURTHA's own lips. ''What we are saying,'' Congressman MURTHA says, ''will be very hard to find fault with.''

There is no place for this kind of chicanery at a time of war. Even some of the President's most strident opponents know that. They know the only vote that truly matters is a vote on whether to fund the troops. That is the vote House Republicans were denied yesterday. That is the vote Senate Republicans and a growing number of clear-eyed observers on both sides of this issue are demanding today. Let those of us who support the President's plan to win in Iraq say so. Let those who oppose it also say so.

We will not be forced to vote for a resolution that says we support the troops but does not ask us to seal that pledge with a promise to help them carry out their mission in the only way they can, which is by funding their mission.

Madam President, has my time expired?

The ACTING PRESIDENT pro tempore. The minority leader has 4 minutes remaining.

Mr. MCCONNELL. Madam President, let me additionally say that Senate Republicans have been trying to have this debate now for several weeks. We expected to have it week before last. We insist, however, on having the debate in the Senate in the way debates are always carried out in the Senate, in a fair and evenhanded way.

Our good friends on the other side of the aisle initially supported the Biden proposal, which came out of the Foreign Relations Committee. When that appeared not to have enough support, they adopted the Warner-Levin proposal. When that appeared to be inconvenient, they switched again and now support, I guess, what best can be called the Pelosi-Reid proposal, which they are attempting to get before the Senate today.

All along the way, for the last few weeks, Senate Republicans have been consistent in asking for a fair debate, and a fair debate includes, at the very least, one alternative supported by a majority of Senate Republicans. The one alternative we settled on was Senator GREGG's proposal to guarantee that we support funding for the troops. This fundamental unfairness and unwillingness to allow the Senate to vote on arguably the most significant issue confronting the troop surge, which is whether it is going to be funded, is the reason this stalemate has occurred.

I am optimistic, and I certainly hope that Senate Republicans will continue to insist on fair treatment in debating what is clearly, unambiguously, the most important issue confronting the country today.

Madam President, I yield the floor and the remainder of my time.

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

Mr. REID. Madam President, we all know it is rare for the Senate to hold a Saturday vote, but the issue before us is too important to wait. There are challenges facing America today, but there is no greater challenge facing America today than finding a new direction in Iraq.

Every Senator in this Chamber has a responsibility and an obligation to say whether they support or oppose the President's plan to escalate the war. Yesterday the House of Representatives acted, 246 to 180, no escalation. Now it is the turn of this body, the Senate, to give advice to the President that he is wrong in sending tens of thousands more American soldiers to a civil war in far away Iraq.

In a few moments, a vote will occur on a straightforward resolution which simply states that we support our troops and oppose escalation of the intractable Iraq war. My colleagues on the other side of this Senate Chamber, colleagues who blocked an Iraq debate last week, have a choice to make. Do they intend to join the American people in opposing more of the same in Iraq or do they intend to continue to give the President a green light to escalate the war? Let the debate proceed. Let the Senate express its views on the issue of our time.

This month, the Iraq war has cost the lives of three American soldiers every day, putting us on pace for the bloodiest February since the war began. It is threatening our Nation's strategic interests and risking our Nation's security. Today, America has lost 3,133 soldiers in the streets and highways of a place called Iraq.

Mr. BYRD. Shame.

Mr. REID. We have seen tens of thousands more wounded. The war has strained our military and depleted our Treasury of almost $500 billion.

The Iraqis are dying at a rate of 100 a day in a vicious sectarian civil war. Two million Iraqis have left their own country.

By every measure, the administration's failures have put us into a deep hole in Iraq. Yet the President's new old plan—escalation, more of the same—won't get us out of the hole. It will only dig the hole deeper.

Our generals, the Iraq Study Group, and the Iraqis themselves have told us that escalation will only make Iraq worse, intensify our costs, and require even greater sacrifices from the American troops, many of whom are being sent to Baghdad today without the proper armor and proper equipment and the training they need.

On this issue—escalation, more of the same—the Senate must speak. The Senate, on behalf of the American people, must make it clear to the Commander in Chief that he no longer has a rubberstamp. We must show the American people that the Senate heard their message last November 7, and we, as Senators, are fighting for a new direction for the 134,000 troops already in Iraq and the 48,000 additional troops the President would send.

The Senate owes as much to these soldiers, sailors, airmen, and marines. We must proceed with this debate and change the course of a war that has raged going into 5 years now.

I know some would like to cloud the debate. I know some would like to delay the debate. I know some would like to have a different debate. I know some would like to have no debate. Most of the Republican minority wishes to protect President Bush from an embarrassing vote. They are trying to divert attention from the issue at hand. They would like to turn the Senate into a procedural quagmire. They want to hide behind weak and misleading arguments about the Senate's rules or a Senator's right to offer amendments. These arguments are diversions.

Today's vote is about more than procedure. It is an opportunity to send a powerful message: The Senate will no longer sit on the sidelines while our troops police an ugly civil war in a nation far away. The issue before America today is escalation. The issue before the Senate today is escalation. That is why the Senate's responsibility must be to vote on escalation and whether the so-called surge is supported or opposed.

This is the choice: More war or less war. I applaud the courage of a few hardy Republicans who will vote cloture and allow this vote to occur.

As I said, most of the Republican minority wish to protect President Bush from this vote. They intend to vote for what is best for their political party. But as President John Fitzgerald Kennedy said, ''Sometimes party loyalty asks too much.''

Today in the Senate, Republican party loyalty asks too much. In the Senate this Saturday, this February 17, today is the time for Senators to vote for openness, for transparency, to show their constituents in all 50 States: Do our Senators support or oppose sending 48,000 more United States soldiers and marines into the darkness of Iraq?

During the week we heard speeches about supporting our troops. The best

way to support the troops is to ensure they have a strategy that will let them complete their mission so they can come home. We need a new direction in Iraq. Escalation is not the answer. More of the same is not the answer. The answer is to tell the President: Not more war but less war.

I urge my colleagues to vote cloture and thus vote to change course in this bloody war now raging 7,500 miles from this Senate Chamber and our beloved United States Capitol.

I yield the floor.

CLOTURE MOTION

The ACTING PRESIDENT pro tempore. Under the previous order, pursuant to rule XXII, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close the debate on the motion to proceed to S. 574, a bill to express the sense of Congress on Iraq.

Ben Nelson, Russell D. Feingold, Ben Cardin, Robert P. Casey, Jr., Byron L. Dorgan, Amy Klobuchar, Daniel K. Akaka, Maria Cantwell, John Kerry, Ken Salazar, Jack Reed, Chuck Schumer, Jeff Bingaman, Barbara Boxer, Dick Durbin, Tom Harkin, Jay Rockefeller, Harry Reid.

The ACTING PRESIDENT pro tempore. By unanimous consent, the mandatory quorum call has been waived. The question is, Is it the sense of the Senate that debate on the motion to proceed to S. 574, a bill to express the sense of Congress on Iraq, shall be brought to a close?

The yeas and nays are mandatory under the rule. The clerk will call the roll.

The legislative clerk called the roll.

Mr. DURBIN. I announce that the Senator from South Dakota (Mr. JOHNSON) is necessarily absent.

Mr. LOTT. The following Senators were necessarily absent: the Senator from Utah (Mr. BENNETT), the Senator from Missouri (Mr. BOND), the Senator from Mississippi (Mr. COCHRAN), the Senator from Tennessee (Mr. CORKER), the Senator from Nevada (Mr. ENSIGN), the Senator from Arizona (Mr. KYL), the Senator from Arizona (Mr. MCCAIN), and the Senator from Alaska (Ms. MURKOWSKI).

Further, if present and voting, the Senator from Utah (Mr. HATCH) would have voted ''nay.''

The PRESIDING OFFICER (Mr. NELSON of Nebraska). Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 56, nays 34, as follows:

[Rollcall Vote No. 51 Leg.]

YEAS—56

Akaka	Brown	Clinton
Baucus	Byrd	Coleman
Bayh	Cantwell	Collins
Biden	Cardin	Conrad
Bingaman	Carper	Dodd
Boxer	Casey	Dorgan
Durbin	Levin	Salazar
Feingold	Lincoln	Sanders
Feinstein	McCaskill	Schumer
Hagel	Menendez	Smith
Harkin	Mikulski	Snowe
Inouye	Murray	Specter
Kennedy	Nelson (FL)	Stabenow
Kerry	Nelson (NE)	Tester
Klobuchar	Obama	Warner
Kohl	Pryor	Webb
Landrieu	Reed	Whitehouse
Lautenberg	Reid	Wyden
Leahy	Rockefeller	

NAYS—34

Alexander	Domenici	McConnell
Allard	Enzi	Roberts
Brownback	Graham	Sessions
Bunning	Grassley	Shelby
Burr	Gregg	Stevens
Chambliss	Hutchison	Sununu
Coburn	Inhofe	Thomas
Cornyn	Isakson	Thune
Craig	Lieberman	Vitter
Crapo	Lott	Voinovich
DeMint	Lugar	
Dole	Martinez	

NOT VOTING—10

Bennett	Ensign	McCain
Bond	Hatch	Murkowski
Cochran	Johnson	
Corker	Kyl	

The PRESIDING OFFICER. On this question, the yeas are 56, the nays are 34. Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

Mr. DURBIN. I move to reconsider the vote.

Mr. LEAHY. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

The PRESIDING OFFICER. The majority leader.

Mr. REID. I withdraw the motion to proceed to S. 574.

The PRESIDING OFFICER. The motion to proceed is withdrawn.

CONDITIONAL RECESS OR ADJOURNMENT OF BOTH HOUSES OF CONGRESS

Mr. REID. Mr. President, the Republicans did not want to adjourn the other day because they wanted another chance to vote on Iraq. The majority of the Senate just voted on Iraq and the majority of the Senate is against the escalation in Iraq. We have had that other vote they have chosen, so now I ask the Senate to turn to the consideration of H. Con. Res. 67, the adjournment resolution, and that the Senate proceed to vote on passage of the resolution, with no intervening action or debate.

The PRESIDING OFFICER. The clerk will report.

Ms. SNOWE. Reserving the right to object.

The PRESIDING OFFICER. The clerk will report the title.

The legislative clerk read as follows:

A resolution (H. Con. Res. 67) providing for a conditional adjournment of the House of Representatives and a conditional recess or adjournment of the Senate.

Ms. SNOWE. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to the concurrent resolution.

The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. DURBIN. I announce that the Senator from South Dakota (Mr. JOHNSON), the Senator from Massachusetts (Mr. KENNEDY), the Senator from New Jersey (Mr. LAUTENBERG), and the Senator from Florida (Mr. NELSON) are necessarily absent.

Mr. LOTT. The following Senators were necessarily absent: the Senator from Utah (Mr. BENNETT), the Senator from Missouri (Mr. BOND), the Senator from Kansas (Mr. BROWNBACK), the Senator from North Carolina (Mr. BURR), the Senator from Georgia (Mr. CHAMBLISS), the Senator from Mississippi (Mr. COCHRAN), the Senator from Tennessee (Mr. CORKER), the Senator from Nevada (Mr. ENSIGN), the Senator from Utah (Mr. HATCH), the Senator from Georgia (Mr. ISAKSON), the Senator from Arizona (Mr. KYL), the Senator from Arizona (Mr. MCCAIN), the Senator from Alaska (Ms. MURKOWSKI), the Senator from Pennsylvania (Mr. SPECTER), the Senator from Alaska (Mr. STEVENS), and the Senator from Ohio (Mr. VOINOVICH).

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

The result was announced—yeas 47, nays 33, as follows:

[Rollcall Vote No. 52 Leg.]

YEAS—47

Akaka	Feinstein	Obama
Baucus	Harkin	Pryor
Biden	Inouye	Reed
Bingaman	Kerry	Reid
Boxer	Klobuchar	Rockefeller
Brown	Kohl	Salazar
Byrd	Landrieu	Sanders
Cantwell	Leahy	Schumer
Cardin	Levin	Shelby
Carper	Lieberman	Stabenow
Casey	Lincoln	Tester
Clinton	McCaskill	Thomas
Dodd	Menendez	Webb
Dorgan	Mikulski	Whitehouse
Durbin	Murray	Wyden
Feingold	Nelson (NE)	

NAYS—33

Alexander	DeMint	Lugar
Allard	Dole	Martinez
Bayh	Domenici	McConnell
Bunning	Enzi	Roberts
Coburn	Graham	Sessions
Coleman	Grassley	Smith
Collins	Gregg	Snowe
Conrad	Hagel	Sununu
Cornyn	Hutchison	Thune
Craig	Inhofe	Vitter
Crapo	Lott	Warner

NOT VOTING—20

Bennett	Ensign	McCain
Bond	Hatch	Murkowski
Brownback	Isakson	Nelson (FL)
Burr	Johnson	Specter
Chambliss	Kennedy	Stevens
Cochran	Kyl	Voinovich
Corker	Lautenberg	

The concurrent resolution (H. Con. Res. 67) was agreed to.

Mr. CARDIN. I move to reconsider the vote.

Mr. TESTER. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

Mr. CARDIN. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. TESTER). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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.

ARVA ''MARIE'' JOHNSON

Mr. DURBIN. Mr. President, I rise today to honor PFC Arva ''Marie'' Johnson, who recently retired from the United States Capitol Police force after more than 32 years of dedicated service.

Marie Johnson made history on October 15, 1974, when she became the first woman to serve as a uniformed officer of the U.S. Capitol Police. She also holds the distinction of being the first African-American woman hired by the USCP to serve in a law enforcement capacity.

This could not have been an easy achievement. At the time, the force did not have locker room facilities or even uniforms designed for female officers. But Johnson brought real commitment to the job and a positive attitude that helped her earn respect among her colleagues.

When asked about her historic role in paving the way for female and black officers in the U.S. Capitol Police Force, Marie Johnson said ''I didn't mean to do it, it just happened.''

I believe Marie Johnson is being modest. In fact, she was a founding member of the United States Capitol Black Police Association, an organization that advocates fair hiring practices and performance standards in the Capitol Police Force. The Association seeks to eliminate the barriers that limited the ability of African Americans to pursue careers in law enforcement.

The Capitol Police Force has a very different face now then it did when Marie Johnson joined in 1974. Today there are more than 120 black female officers on the force.

Marie Johnson is a pioneer. Her long career is a testament to her determination and strong work ethic. As a Member of the Senate, I am indebted to those who, like Marie Johnson, put their lives on the line to protect our security here, in this historic building. I commend Marie Johnson on her long and distinguished career. I know my colleagues will join me in wishing her and her family the very best in the years to come.

BIRTHDAY TRIBUTE TO SENATOR EDWARD M. KENNEDY

Mr. KERRY. Mr. President, next week, on February 22, while the Senate is on recess, my senior colleague and friend TED KENNEDY will celebrate his 75th birthday, all of this in a year in which he has already marked an extraordinary milestone—45 years of service to Massachusetts and his country in the U.S. Senate.

Senator KENNEDY began his career setting a high standard when it comes to birthdays. It was when he reached the minimum constitutional age, 30, that he first came to the Senate—1 of just 16 Senators elected at such a tender age from a total of over 1,895 Senators in all of American history. By his 70th birthday he was one of just 28 Senators to ever cast over 10,000 votes.

But what we celebrate along with TED at 75—Democrats and Republicans, all in awe of a lifetime of achievement—is the way in which literally every year since he has been marking the passage of time by passing landmark legislation.

The Boston Globe put it best, writing not long ago that ''in actual, measurable impact on the lives of tens of millions of working families, the elderly, and the needy, TED belongs in the same sentence with Franklin Roosevelt.''

That sentence is not constructed lightly—it is the measure of a public servant who doesn't know the meaning of the words ''you can't pass it''—''it can't happen''—''impossible.''

It is the measure of a Senator who—on every issue of importance: health care, war and peace, children, education, civil rights, the rights of women—can always be counted on to be in the lead, challenging on the issues, and fighting for the principles which guide a party and lift up our country.

From his maiden speech in the Senate demanding an end to the filibuster of the original Civil Rights Act, there has not been a significant policy accomplishment in Washington over four decades that hasn't borne his fingerprints and benefited from his legislative skill and leadership. His is the record of progressive politics in our era. On all the great fights that call us to stand up and be counted, from the minimum wage to Robert Bork and Sam Alito, TED didn't just hear the call to duty he led the charge.

Run down the list—the rights of the disabled a most personal cause for TED—who for far too long were left in the shadows or left to fend for themselves, TED KENNEDY wrote every landmark piece of legislation that today prohibits discrimination against those with a disability.

AIDS—when a whole lot of politicians were afraid to say the word, TED passed a bill providing emergency relief to the thirteen cities hardest hit by the AIDS epidemic.

Guaranteed access to health coverage for 25 million Americans who move from one job to another or have preexisting medical conditions wouldn't have happened without TED KENNEDY.

Without TED KENNEDY, there wouldn't have been a bilingual education in the United States for the 5 million students who today have a brighter future because they are learning English in our schools.

Without TED KENNEDY, we wouldn't have lowered the voting age to 18 and ended the hypocrisy that 18-year-olds were old enough to die for their country in Vietnam but not old enough to vote for its leadership at home.

Without TED KENNEDY, we wouldn't be the world's leader in cancer research and prevention—as personal and meaningful an issue as there is in all the world for TED KENNEDY, not just a father, but a loving father of two cancer survivors.

Without TED KENNEDY, we wouldn't have had title XI which opened the doors of competition and opportunity to a generation of women athletes all across our country.

TED is such an extraordinary public servant not only because he knows who he is, and sticks to his guns, never bending with the political currents, but because he has in his life and in his career proven again and again that progress doesn't happen by accident, it doesn't happen when you stick to the text of the latest opinion poll or the whispers of the morning focus group; it happens when leaders define and fight the fights that need fighting—when public servants of conscience and conviction refuse to take no for an answer. That is why for TED KENNEDY, the ''cause'' has not just ''endured''—but triumphed, again and again.

Agree with him or not, and we all know that TED has never been afraid to be a majority of one, TED is such an extraordinary leader because he has excelled while completing the work in the U.S. Senate that so many others were afraid to begin.

And, in being a standard-bearer for an ideal, an ideology, a view of the world, TED has also become—as Clymer wrote—''not just the leading senator of his time, but one of the greats in its history, wise in the workings of this singular institution, especially its demand to be more than partisan to accomplish much.''

His partnerships with his fellow Senators are well-known and oft-recited, testimony to his skill and to his convictions. From Howard Baker, Jacob Javits, and Hugh Scott to ARLEN SPECTER, Dan Quayle, ORRIN HATCH, Alan Simpson, and Nancy Kassebaum and JOHN MCCAIN—TED has never hesitated to cross the aisle to accomplish his goals—to further a common agenda—finding always—that ideologies, however incompatible in the currency of conventional wisdom—can be put aside for a greater good when Senators—however different—work in good faith to make their country a better place, to improve the lives of their fellow Americans.

TED has always believed you can put aside partisanship—overcome division—and that faith in the ability to come together has mattered most in some of the most trying and divisive times our Nation has endured.

I don't just say this; I have lived it. Through the eyes of an activist, there is often a shocking and gaping gap between those in politics who talk the

talk and those who walk the walk. It has been that way on Iraq; it was that way in the days of Vietnam. But I remember to this day that more than 35 years ago, after I had committed my life to organizing my fellow veterans to end the war, too few of our leaders were willing to listen, and even fewer were willing to stand with those Vietnam veterans who were standing up against the war. April, 1971—thousands upon thousands of veterans gathered on the Mall. The Nixon White House spread rumors that the veterans would riot and turn violent. The administration even tried to kick us off The Mall. And on that difficult night, when we didn't know if we were going to jail or we were going to demonstrate as we had come here to do, TED KENNEDY was among the brave few Senators who walked down from his office to sit and talk and listen to veterans who describe the realities they had found in Vietnam and why that war had to end.

He reached out and demonstrated—in his actions as well as his words—that we had a right to tell truths many would have preferred we left unspoken, government had a responsibility to listen.

He is listening still—to the voices his conscience tells him must never be ignored.

He hears of children who go through their early years without health care and come to school unable to learn. And he has made their care his crusade. And so millions more children see a doctor today because of TED KENNEDY—and millions more will before he is done.

He hears of workers punching a time clock—doing backbreaking work over the course of a lifetime. And he has made their economic security his agenda. And so millions of workers have seen wages increased over partisan objections, seen pensions protected when others said leave it to the market, seen Social Security protected while others said privatize it, and seen a safe workplace and the right to organize put back on the Nation's agenda—and these issues will again and again be advanced by TED KENNEDY.

That is the drive—the passion—the special commitment we celebrate today—not a new ideology or a new age vision, but an age old belief that Americans have a responsibility to each other—that America is still in the process of becoming—and that we are privileged to serve here to make that dream real for all Americans.

TED KENNEDY is the most prolific legislator in American history, but he is something more. Robert Kennedy once said the most meaningful word in all the English language is ''citizen.'' No one has lived out the meaning of that most meaningful word more than his younger brother.

For that and so much more that makes this 75th birthday special, we honor our friend, our colleague, and a great citizen, TED KENNEDY.

TRIBUTE TO FRANK AND BETHINE CHURCH

Mr. LEAHY. Mr. President, when I first came to the Senate, I had the great privilege of serving with Senator Frank Church of Idaho. Marcelle and I were also privileged to spend time with both Frank and his wonderful wife Bethine. The two of them were extraordinarily helpful to this 34-year-old Senator from Vermont.

Frank Church was a Senator in the very best sense of the word. He thought of the Senate as a place where one should, first and foremost, stand for our country and make it a better place. Certainly his brilliance, conscience, and patriotism made his service here one that benefited not only the Senate, but the Nation.

Last year, the Idaho Statesman published an article that so reflected Bethine Church that I ask unanimous consent that it be printed in the RECORD so that those in the Senate who served with Senator Church and knew him and Bethine, as well as those who did not have the opportunity to know them, can have this glimpse into their lives.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

[From the IdahoStatesman.com, Oct. 13, 2006]

Bethine Church is the widow of four-term U.S. Sen. Frank Church. Get a narrated tour of her life and times as she describes collected photographs from the couple's public and private lives. See photos of Castro, Brando, Jackie Kennedy and more.

In a game room in Boise's East End, the walls really do talk.

Bethine Church, the widow of four-term U.S. Sen. Frank Church, has collected photographs from the couple's public and private lives. Every image has a story—of world travel on behalf of the government, of encounters with celebrities, of heads of state and high political drama, of love and loss and family, of home in the Idaho mountains.

Frank Church was the most influential Idaho politician ever. He served 24 years in the U.S. Senate, the lone Idaho Democrat to win more than one term. He chaired the Senate Foreign Relations Committee. In 1976 he was a serious candidate for president, looking briefly like the only man able to deny Jimmy Carter the Democratic nomination. He helped pass the Wilderness Act in 1964. He was an early critic of the Vietnam War, and investigated CIA and FBI abuses, forcing reforms that some now question in the post-9/11 era.

I'd seen the pictures over the years, when Church hosted events for Democratic luminaries like Tipper Gore. The walls are chockablock with presidents (FDR, JFK and LBJ), prime ministers (Golda Meir of Israel), kings (Juan Carlos of Spain), dictators (Fidel Castro of Cuba and Deng Xiaoping of China) and celebrities (Jimmy Durante, Marlon Brando, John Wayne). There are family snaps of the Robinson Bar Ranch, the Middle Fork Salmon River and the grand home at 109 W. Idaho St., where Bethine lived when her father, Chase Clark, was governor in the 1940s.

But I hadn't heard her inimitable narration. I finally got the chance when my editor asked me to gather string for an obituary on the grandame of Idaho politics. Church, 83, happily gave the E Ticket tour to me and photographer Darin Oswald. No waiting lines, but the ride took four hours.

Several days later, she called, saying, ''I'd so like to see what you're up to. Do we really have to wait until I'm dead?'' My editors chewed on that, deciding she was right: There was no good reason to delay. Today, at IdahoStatesman.com, Church brings the pictures to life in an audio-visual presentation designed by Oswald's colleague, Chris Butler. We chose today because at 11:45 a.m., the U.S. Forest Service is holding a renaming ceremony at the Galena Overlook in the Sawtooth National Recreation Area. The viewpoint is one of Idaho's great vistas. From today on, it will honor Bethine and Frank Church, both of whom had the vision to protect the Sawtooths.

Driving to Robinson Bar over Galena Summit more than 30 years ago, the Churches looked down on a subdivision. ''This can't happen,'' said Sen. Church. Working with his Republican colleagues, Sen. Len Jordan and Reps. Jim McClure and Orval Hansen, Church got the bill creating the Sawtooth National Recreation Area through Congress in 1972. Had they failed, the Sawtooth valley would be dotted with vacation mansions.

Frank Church has been out of office 25 years, dead 22. Bethine contemplated suicide while watching him die of cancer, but he told her she had responsibilities. He was right. She founded the Sawtooth Society, which has led private conservation efforts in the SNRA; her support of Rep. Mike Simpson, R–Idaho, has aided his push to expand SNRA wilderness into the Boulder and White Cloud mountains; she helped create the Frank Church Institute at BSU that supports a scholar and hosts a world-class annual conference.

Church took a fall recently that put her in the hospital one night. But she still entertains, negotiating her kitchen in a cane and sitting on a step stool to cook. She lustily talks of a life devoted to making Idaho and the world better.

Bethine grew up in Mackay and Idaho Falls, where her lawyer father represented copper mining companies and criminal defendants.

From her parents she learned a novel way of speaking, including her mother's strongest curse, ''It just freezes my preserves,'' and her Pop's putdown, ''He's as worthless as teats on a boar.''

From there she went to the salons of Washington, D.C., and the far reaches of the globe. But they didn't take the Idaho out of Bethine. After a reception for French President Charles De Gaulle, the Churches gathered at the home of a Senate colleague, Joe Clark, with Adlai Stevenson, the U.N. Ambassador, a former governor and the Democratic presidential nominee in 1952 and 1956.

Stevenson's intellectual heft was legend; he was mocked by Richard Nixon as an ''egghead,'' and voters twice chose Dwight Eisenhower. But Bethine showed no reluctance to say what was on her champagne-sparkled mind: She discussed the relative preponderance of outhouses in Idaho and West Virginia. ''I guess I sounded like I sound now,'' she said, laughing. ''I said exactly what came into my head and somehow Frank survived it.''

Bethine Church was a true partner to her politician husband, not simply a prop. She has a knack for remembering names, something she learned from her dad. ''Pop taught me that everybody, from the waitress to the people working in the kitchen, is as important as the people sitting on the dais.''

She often prompted the senator's memory, and was his most valued confidant. Had Church won his last-minute race for president in 1976 in the wake of Watergate, Bethine would have been an involved First

Lady. ''If there had been tapes,'' she crowed, ''I would have been on them!''

TRIBUTE TO ROBERT F. DRINAN, SJ

Mr. LEAHY. Mr. President, on February 1, I went to the funeral mass for Robert F. Drinan, SJ. Rarely have I been so moved at such at a solemn occasion. This was a joyous celebration of a wonderful man's life.

I knew Bob Drinan before he was a Member of Congress and was referred to as the ''conscience of the Congress.'' I was a young college student when he recruited me to go to Boston College Law School. To make it better, he even offered a scholarship, and as a student with absolutely no money, this was most appealing. I finally called Father Drinan and told him I was going to Georgetown Law School because I especially wanted to be in Washington. He chuckled and said he was giving me absolution, insofar as it was a Jesuit institution.

Throughout the more than 40 years since then, he and I talked often and had some of the most wonderful visits. His interests in life, the United States, the Jesuit mission, and his friends never faded. The last time we saw each other was when I gave a speech in December at the Georgetown Law School, and he came by to hug and greet both Marcelle and me.

I will not try to repeat all of the wonderful things said about him, but I do ask unanimous consent that a tribute to him by Colman McCarthy be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

FATHER DRINAN, MODEL OF MORAL TENACITY

(By Colman McCarthy)

If you've ever wondered whether God laughs, think back to 1980, when the Rev. Robert Drinan was ordered by Pope John Paul II to get out of politics and leave Congress. The Jesuit priest, who died on Sunday, was finishing his fifth term representing a suburban Boston district that included Cambridge and Brookline. The pope had been hearing from rankled conservative American Catholics—the Pat Buchanan, William F. Buckley Jr., William Bennett wing of the church—that Father Drinan, a purebred Democrat, was a dangerous liberal. His voting record on abortion was seen as too prochoice.

Father Drinan's presence in the House of Representatives had been sanctioned by the previous pope, Paul VI, as well as by the U.S. episcopate, the cardinal of Boston, his own Jesuit superiors and emphatically by the voters in his district.

No matter.

John Paul, knowing that Jesuits take a vow of loyalty to popes, had his way. And who replaced the dangerously liberal Father Drinan? The more dangerously liberal Barney Frank—as ardent an advocate for abortion rights and as he was for gay rights. If there is a God, the Frank-for-Drinan trade surely had Him laughing at the Vatican's expense.

From Congress, Bob Drinan went a few blocks to Georgetown University Law Center.

It was a natural transition, from practicing the politics of peace and justice to teaching it. His classes on human rights law, constitutional law and legal ethics were routinely oversubscribed. Though I had met him before his days in Congress, when he served as dean of Boston College Law School, it was at Georgetown Law that our friendship grew. My classes there for the past 20 years have attracted the same kind of students that his did—future public-interest lawyers, poverty lawyers, human-rights lawyers, and, in good years, a future Jack Olender or William Kunstler.

After my Tuesday afternoon class, I would often go by Bob Drinan's fourth-floor office to get energized. I saw him as a towering moral giant, a man of faith whose practice of Christianity put him in the company of all my Jesuit heroes—Daniel Berrigan, Horace McKenna, Teilhard de Chardin, John Dear, Francis Xavier, the martyred Jesuits of El Salvador and the priests who taught me in college. In his office, ferociously unkempt and as tight as a monk's cell, our conversation ranged from politics to law to the morning's front pages. He was as knowledgeable about the Torture Victim Protection Act of 1991 as he was about the many allegations of international lawbreaking by the current Bush administration. Bob Drinan had mastered the art of being professionally angry but personally gentle.

As a priest, he was a pastor-at-large. He was at the altar at journalist Mary McGrory's funeral Mass. He celebrated the Nuptial Mass at the marriage of Rep. Jim McGovern (D-Mass.) and his wife, Lisa. And always, there were plenty of baptisms. As a writer, he produced a steady flow of books on human rights, poverty and social justice. He saved his most fiery writing for the National Catholic Reporter, the progressive weekly to which he contributed a regular column. His final one appeared on Dec. 15, a piece about the 26th anniversary of the martyrdom in El Salvador of Maryknoll Sister Ita Ford.

The column began: ''In the 1980s I gave a lecture at Jesuit Regis High School in New York City, where the students are all on scholarship. I spoke about the war being waged by the Reagan administration against the alleged communists of El Salvador.

''In the discussion period, three students took issue with my remarks, making it clear that they and their families agreed with the U.S. policy of assisting the Salvadoran government. The atmosphere was almost hostile until one student stood and related that his aunt, Maryknoll Sister Ita Ford, had been murdered by agents of the government of El Salvador. I have seldom if ever witnessed such an abrupt change in the atmosphere of a meeting.''

One of my students at Georgetown Law last semester was also one of Father Drinan's: Chris Neumeyer, a former high school teacher from California. His father, Norris Neumeyer, was in town earlier this month and wanted to meet his hero, Father Drinan. The two lucked out and found the priest in his office. Yesterday, Norris Neumeyer, after learning of the priest's death, e-mailed his son and recalled asking if Father Drinan knew his often-jailed fellow Jesuit Daniel Berrigan and his brother Philip. He did. The difference between himself and the Berrigans, Father Drinan believed, was that they took action outside the system while he took action inside.

Papal meddling aside, it was enduring action.

TRIBUTE TO CLAUDIA BECKER

• Mr. LEAHY. Mr. President, Vermont is constantly made a better place by some of the extraordinary people who come there and add to the talents of our State.

One such person is Claudia Becker. She has restored the Big Picture Theater in Waitsfield along with her husband Eugene Jarecki. The theater has become a center for the people of the Mad River Valley, and Claudia has shown a sense of conscience in films she has shown at Big Picture.

Marcelle and I have been privileged to know Claudia for years and her husband Eugene for years before that. Marcelle, as an acting justice of the peace, even performed their marriage. We have enjoyed watching their home grow in Vermont, as well as the addition of two of the most beautiful children anyone could wish for.

Recently, Seven Days in Vermont wrote an article about Claudia and what she has done with her film festival. I ask unanimous consent that the article be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

''BIG'' DEAL—FILM FEST FOUNDER CLAUDIA BECKER GETS THE PICTURE

(By Candice White)

On a recent sunny afternoon, several cars, many with ski racks, pulled into a large dirt parking lot at the corner of Route 100 and Carroll Road in Waitsfield. Children pulled off brightly colored ski hats and unzipped puffy jackets as they led their parents through sturdy wood doors. Above, bold red and black letters inscribed on a round, Art Deco-style clock identified the building as the Big Picture Theater.

Inside, the petite proprietor, Claudia Becker, was hustling from one task to another. She swept the wooden floor of the large, windowed cafe-lounge, dusted the player piano, crossed to the carpeted hallway to help an employee count a cash drawer, and answered both the theater phone and the personal cell phone hooked to her corduroys.

A young man and his blonde girlfriend—friends visiting from Becker's native Germany—appeared and greeted her. After a quick exchange of words in German, the man walked behind the bar to the kitchen area and began polishing silver, while his girlfriend took over the broom. Becker darted back to the concessions area and, with a warm smile, greeted the line of customers arriving for a 4 p.m. matinee of Charlotte's Web.

The past year has been a whirlwind for Becker, 39, in her new role as owner of the Big Picture Theater. When she bought and renovated the former Eclipse Theater last spring, she already had a full plate: two children under the age of 6, a marriage to filmmaker Eugene Jarecki (The Trials of Henry Kissinger, Why We Fight), and an acclaimed film fest. Lately, Becker's velocity has increased as she gears up for the fourth annual Mountaintop Film Festival. The human-rights-based marathon runs at the theater starting this Wednesday, January 10, through Sunday, January 14.

The fest presents 10 documentary films and three dramas, all addressing issues of national and international concern, from the toll of the Iraq war to Bombay's child sex trade to civil disobedience during the Vietnam War. It showcases personalities, too. The opening night gala features a reception with filmmaker Henrietta Mantel before the showing of her film on Ralph Nader, An Unreasonable Man. A Q&A with Nader himself

via lcam follows. Olympia Dukakis, who stars in the drama Day on Fire, is expected to make an appearance at one of her two film screenings (Thursday and Saturday at 8 p.m.). Filmmakers James Longley (Iraq in Fragments), Milena Kaneva (Total Denial), and Alex Gibney (Enron: The Movie) are all scheduled to appear. And Jarecki, whose 2005 doc Why We Fight won a grand jury prize at Sundance, will teach a three-hour media lab on Sunday at 1 p.m. Three nights of live music and a Friday night community potluck dinner round out the five days of brainy cinema.

Mountaintop grew out of a serendipitous meeting five years ago between Becker and Kimberly Ead, now festival manager. At the time, Becker was a teacher—she holds a master's degree in special education from the University of Munich—and an informal consultant to her husband's filmmaking. But she was looking for new pursuits that would express her ''deep sense of political concern.'' Ead, who was working on antiwar issues at Burlington's Peace and Justice Center, offered just that. ''Claudia and I really connected,'' Ead remembers. ''We combined her contacts in the film industry and my work as an activist to create the festival.''

Both women have a strong commitment to educating youth about film and filmmaking, and it shows in the festival. This year, students from area high schools, including Harwood Union, Mt. Mansfield, Burlington and Vergennes, will be bussed in for special screenings. ''I'd like to add more educational components to the theater,'' Becker says, looking to the future, ''like a media literacy program and a documentary filmmaking program.''

And the future looks bright, judging by the success of the festival so far. Becker points to an increase in ''the level of recognition. . . and in the turnout. The festival has established itself as one of the premier film festivals in Vermont.''

One positive change is that the fest is no longer a renter—this is the first year Becker has owned its venue. After the previous owners shut their doors, Waitsfield locals kept talking about the need for a community space. Becker decided she needed to buy the theater and make it a viable epicenter of the Mad River Valley. Vowing to spend every last dime she had, she purchased the building, hired a construction crew, and began a major renovation.

In May 2006, Becker re-opened the theater and unveiled the transformed space: an open-kitchen cafe with a full bar, old-fashioned soda fountain, and Internet lounge; a newly renovated smaller theater with flexible seating, to be used for both movie showings and community events; and a largely untouched traditional movie theater.

Becker's vision for the aptly named Big Picture was a ''local gathering place with a global dimension,'' she says. ''And I wanted the name to reflect my personal desire for teaching, discourse and thought exchange.''

Her political beliefs aren't just talk. Becker demonstrates her commitment to the ''local'' by letting organizations rent the space at a price that often just covers her costs. To accommodate area events, she formed a partnership with the nonprofit Open Hearth Community Center, which ''wouldn't have a home without Claudia,'' says Open Hearth program manager Kirstin Reilly. ''She has worked with the board to create a space that is useful for the community's needs.''

Becker has brought an eclectic mix of first-run and documentary films, thought-provoking discussions, music, comedy and art exhibits to Big Picture. Last fall, New Hampshire comedian Cindy Pierce drew a huge crowd for her show on the mysteries of women's sexuality. Soon after, the theater filled up again for a discussion of international security issues with former U.N. weapons inspector Scott Ritter.

Becker says she's still working on balancing her political passions with the need to turn a profit. ''It has been a real learning experience to find what works and what doesn't,'' she admits. ''Live music continues to be a challenge. But when we bring in a political speaker, the place is packed.''

Becker seems to have found a management style that suits her: a nonhierarchical organization that still allows her to jump in and be the boss when needed. And when friends and family visit, they're put to work. Jarecki is often seen pouring beers behind the bar. The couple's daughter Anna has baked cookies to sell in the cafe.

''When I was hiring, I was very careful to find people who had a positive attitude and a predisposition for multitasking,'' Becker says. Her core team is composed of women: Ead; theater manager Jo-Anne Billings; and chef Amanda Astheimer, who aims to deliver on Becker's international culinary vision. Several men work as projectionists and concessions staff.

All hands will be on deck during this week's film festival. ''I am looking forward to it all being over, just so I can take a breath,'' Becker says.

But she also recognizes that a busy theater is the best reward. Becker defines success as ''seeing people having a great time; working with and within the community; feeling that I am doing something that is greater than myself.'' If she can bring new issues and ideas to filmgoers' attention, so much the better.

''I want to open people's minds and inspire discourse,'' Becker says. ''I don't believe I can have an impact on what people do with the information, but I feel it is important to get it out there.''●

TRIBUTE TO GREEN MOUNTAIN COFFEE ROASTERS

Mr. LEAHY. Mr. President, I am pleased to inform my colleagues that for the second consecutive year, Green Mountain Coffee Roasters of Waterbury, VT, has been named the top overall firm on Corporate Responsibility Officers Magazine's annual list of 100 Best Corporate Citizens. This is the first time any company has been awarded this prestigious title 2 years in a row.

Green Mountain Coffee's award is rooted in the leading role the company plays in the specialty coffee and fair trade industries. By constantly striving to lead the company to exemplary corporate citizenship, Bob Stiller, Green Mountain Coffee's president and CEO, has molded the company into a socially responsible and environmentally conscious business that makes Vermonters proud.

I congratulate Bob and all of the employees at Green Mountain Coffee for this well-deserved recognition. Mr. President, they make great coffee, they do business well, and they do great business—and these accomplishments, I believe, are related. I ask unanimous consent that a copy of the following article from the Rutland Herald be printed in the RECORD so that all Senators can read about the success and admirable business practices of this visionary company.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

[From the Rutland Herald, Feb. 15, 2007]

VT. COMPANY NAMED TOP CORPORATE CITIZEN

For the second year in a row, Green Mountain Coffee Roasters Inc. has been ranked No. 1 on the list of 100 Best Corporate Citizens, published by CRO magazine.

This is the fifth consecutive year that Green Mountain Coffee Roasters has made the list. It is the only time a company has been awarded the top spot for 2 years running, and it is the only company other than IBM that has been ranked first twice.

The Waterbury company shares honors this year with Micro Devices, IBM, The Timberland Company and Starbucks Corp.

Now in its eighth year, the 100 Best Corporate Citizens list was developed by Business Ethics magazine, which became CRO, an organization for Corporate Responsibility Officers.

The list is drawn from more than 1,100 of the largest U.S. publicly held companies and identifies those that excel at serving a variety of stakeholders. Firms are ranked on performance in eight categories: shareholders, governance, community, diversity, employees, environment, human rights and product.

Green Mountain Coffee Roasters offers a comprehensive selection of double-certified, Fair Trade organic coffee. Fair Trade provides coffee growers a fair price and a guaranteed minimum floor price for their crops. In 2006, the company introduced a line of eco-friendly paper cups that use a corn product, instead of petroleum-based products, to make them waterproof.

Robert Stiller, president and CEO of Green Mountain Coffee Roasters, said: ''It's particularly rewarding to see how our efforts are improving people's lives and contributing to positive change in the world.''

Green Mountain Coffee Roasters sells more than 100 specialty coffees, including Fair Trade Certified and organic coffees under the Green Mountain Coffee Roasters and Newman's Own Organics brands.

MEASURES REFERRED

The following bills were read the first and the second times by unanimous consent, and referred as indicated:

H.R. 342. To designate the United States courthouse located at 555 Independence Street in Cape Girardeau, Missouri, as the ''Rush Hudson Limbaugh, Sr. United States Courthouse''; to the Committee on Environment and Public Works.

H.R. 547. To facilitate the development of markets for biofuels and Ultra Low Sulfur Diesel fuel through research and development and data collection; to the Committee on Environment and Public Works.

The following concurrent resolutions were read, and referred as indicated:

H. Con. Res. 20. Concurrent resolution calling on the Government of the United Kingdom to immediately establish a full, independent, and public judicial inquiry into the murder of Northern Ireland defense attorney Patrick Finucane, as recommended by Judge Peter Cory as part of the Weston Park Agreement, in order to move forward on the Northern Ireland peace process; to the Committee on Foreign Relations.

H. Con. Res. 63. Concurrent resolution disapproving of the decision of the President announced on January 10, 2007, to deploy more than 20,000 additional United States combat troops to Iraq; to the Committee on Foreign Relations.

MEASURES PLACED ON THE CALENDAR

The following measures were discharged from the Committee on Homeland Security and Governmental Affairs, and ordered placed on the calendar:

S. 194. A bill to designate the facility of the United States Postal Service located at 1300 North Frontage Road West in Vail, Colorado, as the ''Gerald R. Ford, Jr. Post Office Building''.

S. 219. A bill to designate the facility of the United States Postal Service located at 152 North 5th Street in Laramie, Wyoming, as the ''Gale W. McGee Post Office''.

S. 412. A bill to designate the facility of the United States Postal Service located at 2633 11th Street in Rock Island, Illinois, as the ''Lane Evans Post Office Building''.

MEASURES READ THE FIRST TIME

The following bill was read the first time:

H.R. 976. An act to amend the Internal Revenue Code of 1986 to provide tax relief for small businesses, and for other purposes.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. BIDEN (for himself and Mr. LUGAR):

S. 676. A bill to provide that the Executive Director of the Inter-American Development Bank or the Alternate Executive Director of the Inter-American Development Bank may serve on the Board of Directors of the Inter-American Foundation; to the Committee on Foreign Relations.

By Mrs. BOXER (for herself, Mr. LAUTENBERG, Mr. SALAZAR, and Mr. SCHUMER):

S. 677. A bill to improve the grant program for secure schools under the Omnibus Crime Control and Safe Streets Act of 1968; to the Committee on the Judiciary.

By Mrs. BOXER (for herself and Ms. SNOWE):

S. 678. A bill to amend title 49, United States Code, to ensure air passengers have access to necessary services while on a grounded air carrier and are not unnecessarily held on a grounded air carrier before or after a flight, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. KERRY:

S. 679. A bill to provide a comprehensive strategy for stabilizing Iraq and redeploying United States troops from Iraq within one year; to the Committee on Foreign Relations.

By Ms. COLLINS (for herself, Mr. LIEBERMAN, Mr. COLEMAN, Mr. CARPER, and Mrs. MCCASKILL):

S. 680. A bill to ensure proper oversight and accountability in Federal contracting, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. LEVIN (for himself, Mr. COLEMAN, and Mr. OBAMA):

S. 681. A bill to restrict the use of offshore tax havens and abusive tax shelters to inappropriately avoid Federal taxation, and for other purposes; to the Committee on Finance.

By Mr. KENNEDY (for himself, Mr. MCCONNELL, Mr. REID, Mr. WARNER, Mr. KERRY, Mr. STEVENS, Mr. DOMENICI, Mr. COLEMAN, Mr. GREGG, Mr. COCHRAN, Ms. SNOWE, Mr. ENZI, Mr. AKAKA, Mr. BAUCUS, Mr. BINGAMAN, Mr. BIDEN, Mrs. BOXER, Mr. BROWN, Ms. CANTWELL, Mr. CARDIN, Mrs. CLINTON, Mr. DORGAN, Mr. DURBIN, Mrs. FEINSTEIN, Mr. HARKIN, Ms. KLOBUCHAR, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LIEBERMAN, Mr. LEVIN, Mr. MENENDEZ, Mrs. MURRAY, Mr. OBAMA, Mr. REED, Mr. ROCKEFELLER, Mr. SALAZAR, Mr. SCHUMER, Mr. TESTER, Mr. WEBB, Mr. WHITEHOUSE, Mr. WYDEN, Mr. BAYH, Ms. MIKULSKI, and Ms. STABENOW):

S. 682. A bill to award a congressional gold medal to Edward William Brooke III in recognition of his unprecedented and enduring service to our Nation; to the Committee on Banking, Housing, and Urban Affairs.

By Mrs. FEINSTEIN:

S.J. Res. 3. A joint resolution to specify an expiration date for the authorization of use of military force under the Authorization for Use of Military Force Against Iraq Resolution of 2002 and to authorize the continuing presence of United States forces in Iraq after that date for certain military operations and activities; to the Committee on Foreign Relations.

ADDITIONAL COSPONSORS

S. 614

At the request of Mr. SCHUMER, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 614, a bill to amend the Internal Revenue Code to double the child tax credit for the first year, to expand the credit dependent care services, to provide relief from the alternative minimum tax, and for other purposes.

S. 641

At the request of Mr. GREGG, the names of the Senator from Minnesota (Mr. COLEMAN), the Senator from Mississippi (Mr. LOTT), the Senator from Georgia (Mr. CHAMBLISS) and the Senator from South Dakota (Mr. THUNE) were added as cosponsors of S. 641, a bill to express the sense of Congress that no funds should be cut off or reduced for American troops in the field which would result in undermining their safety or their ability to complete their assigned missions.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mrs. BOXER (for herself and Ms. SNOWE):

S. 678. A bill to amend title 49, United States Code, to ensure air passengers have access to necessary services while on a grounded air carrier and are not unnecessarily held on a grounded air carrier before or after a flight, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Mrs. BOXER. Mr. President, I rise today with my colleague Senator OLYMPIA SNOWE to introduce ''The Airline Passenger Bill of Rights Act of 2007,'' a bill which addresses an issue recently in the news—airlines trapping passengers on the ground in delayed planes for hours and hours without adequate food, water or bathrooms.

This week, at John F. Kennedy International Airport, a JetBlue airplane sat on the tarmac for 11 hours. Over this New Year's Eve weekend, American Airlines had to divert planes to Austin because of the bad weather and one plane sat on the tarmac for nine hours.

For the passengers, the conditions were not good. There was not enough food and potable water, and the bathrooms stopped working. According to news reports, after waiting for five hours an elderly woman asked for food and was told she could purchase a snack box for $4.

This is unacceptable.

I have been stuck on the tarmac many times in my travel back and forth to California. Weather delays are unavoidable, but airlines must have a plan to ensure that their passengers—which often include infants and the elderly—are not trapped on a plane for hours and hours. If a plane is stuck on the tarmac or at the gate for hours, a passenger should have the right to deplane. No one should be held hostage on an aircraft when an airline can clearly find a way to get passengers off safely.

This is not the first time that passengers have been trapped on an airplane an extreme amount of time. In 1999, after a Northwest plane was delayed on the tarmac for at least nine hours with the same poor conditions, many Members of Congress were outraged and several introduced comprehensive passenger bill of rights legislation.

While those bills did not become law, they had a powerful effect on the airlines, which agreed to a 12-point ''Airline Customer Service Plan.'' In the plan, the airlines committed to providing passengers with better information about ticket prices and delays, better efforts to retrieve lost luggage, fairer ''bumping'' policies and to meeting essential needs during long on-aircraft delays. And since 1999 the airlines have made improvements to passenger service.

But in recent years, as the industry has grown ever more competitive, airlines are increasingly operating with no margin of error. Planes are completely sold out, gates are continuously utilized, airport facilities are stretched thin. This means that when bad weather hits, the airlines can find themselves unable to readily accommodate delays and cancellations. And the results, as we have seen this winter, can be disastrous.

And that is why today we are introducing the ''Airline Passenger Bill of Rights Act of 2007,'' commonsense legislation designed to ensure that travelers can no longer be unnecessarily trapped on airplanes for excessive periods of time or deprived of food, water or adequate restrooms during a ground delay.

The legislation requires airlines to offer passengers the option of safely leaving a plane they have boarded once

that plane has sat on the ground three hours after the plane door has closed. This option would be provided every three hours that the plane continues to sit on the ground.

The legislation also requires airlines to provide passengers with necessary services such as food, potable water and adequate restroom facilities while a plane is delayed on the ground.

The legislation provides two exceptions to the three-hour option. The pilot may decide to not allow passengers to deplane if he or she reasonably believes their safety or security would be at risk due to extreme weather or other emergencies. Alternately, if the pilot reasonably determines that the flight will depart within 30 minutes after the three hour period, he or she can delay the deplaning option for an additional 30 minutes.

I believe this legislation will do much to help consumers while placing reasonable requirements on the airlines and I hope my colleagues will support it.

By Ms. COLLINS (for herself, Mr. LIEBERMAN, Mr. COLEMAN, Mr. CARPER, and Mrs. MCCASKILL):

S. 680. A bill to ensure proper oversight and accountability in Federal contracting, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

Ms. COLLINS. Mr. President. I rise to introduce the Accountability in Government Contracting Act of 2007. This bill, which I am delighted is cosponsored by Senators LIEBERMAN, COLEMAN, CARPER, and MCCASKILL, will improve our stewardship of taxpayers' money by reforming contracting practices, strengthening the procurement workforce, reforming our IG community, and including other provisions to combat waste, fraud, and abuse. It will also provide increased oversight and transparency in the Federal Government's dealings with its contractors.

The Office of Federal Procurement Policy estimates that the Federal Government purchased approximately $410 billion in goods and services last year—more than a 50 percent increase in Federal purchases since 2001.

As the administration's proposed budget suggests, the costs of war, natural disaster, homeland-security precautions, and other vital programs will drive those expenditures to even higher levels in the years ahead.

Each of us in this Chamber knows that the Federal Government's prodigious purchasing can create abundant opportunities for fraud, waste, and abuse. Whether the problem is purchases of unusable trailers for hurricane victims, shoddy construction of schools and clinics in Iraq, or abuse of purchase cards by Government employees, we must do a better job of protecting taxpayer dollars and delivering better acquisition outcomes.

Recognizing that imperative requires that we also recognize the obstacles in our path. Such obstacles include resource constraints, inexcusable rushes to award contracts, poor program administration, and perverse incentives.

Other challenges to fair, effective, and open competition and oversight include inadequate documentation requirements, overuse of letter contracts that fail to include all the critical terms until after performance is complete, excessive tiering of subcontractors, and insufficient publicly available data on Federal contracts.

Too often, the problem of waste, fraud, and abuse stimulates floods of outrage and magic-bullet proposals that lean more toward symbolic gestures than practical reforms. The Accountability in Government Contracting Act of 2007 confines itself to sensible, practical reforms that will really make a difference.

Competition for Government contracts clearly helps to control costs, encourage innovation, and keep contractors sharp. It is basic economics—and it's the law, as Congress provided in the Competition in Contracting Act of 1984. This bill promotes more open competition for Government contracts—a positive step for both contractors and taxpayers.

Unfortunately, the tide has been running the wrong way. Competition, intended to produce savings, has sharply diminished. While the dollar volume of Federal contracting has nearly doubled since the year 2000, a recent report concluded that less than half of all ''contract actions''—new contracts and payments against existing contracts—are now subject to full and open competition: 48 percent in 2005, compared to 79 percent in 2001. This is inexcusable.

The dangers inherent in sole-source contracting are on full display in Iraq. For example, the Kellogg, Brown, and Root unit of Halliburton designed and was awarded a multi-year sole-source contract for the Restore Iraqi Oil project. A Defense Department audit concluded that the firm later overcharged the government $61 million for fuel. Incredibly, the Army Corps of Engineers permitted the overcharge.

According to a January 2007 Congressional Research Service report, Kellogg, Brown, and Root's contract work in Iraq included billing for $52 million to administer a project that entailed only $13 million in actual project work, piping unpurified water into showers and laundries used by our troops, and billing for 6 months of failure while using an unsuitable technique to lay oil pipeline beneath a river.

As these examples suggest, we need more competition, less sole source contracting, and tougher management in Federal contracts. The bill I introduce today extends a practice adopted in the fiscal year 2002 Defense Authorization Act government-wide, mandating competition for each task or delivery order over $100,000, the Simplified Acquisition Threshold.

The bill would promote more informed and effective competition for orders over $5 million by requiring more information in the statement of work. At minimum, contractors would be given a clear statement of agency requirements, a reasonable response period, and disclosure of significant evaluation factors to be applied. For awards to be made on a best-value rather than lowest-cost basis, the agency must provide a written statement on the basis of the award and on the trade-off between quality and cost.

To increase the quality of competitive bids, the bill mandates post-award debriefings for task or delivery orders valued over $5 million. Debriefings improve the transparency of the Federal acquisition process by providing information that contractors can use to improve future offers.

Competition helps secure good value for taxpayers' money, but there are exceptions, and they should be the exception and not the rule, when sole-source contracting is appropriate. Sole-source contracting heightens the importance of effective oversight, but oversight is often hampered by a lack of publicly available information on sole-source contract awards.

The bill addresses that problem by requiring publication at the ''FedBizOpps'' website of notices of all sole-source task-or-delivery orders above $100,000, within 10 business days after the award.

I shall note some other important provisions of the bill.

The bill will rein in the practice of awarding contracts missing key terms, such as price, scope or schedule, and then failing to supply those terms until the contractor delivers the good or service—thereby placing all risk of failure on the government. In Iraq and Katrina contracting, we saw the perils of failing to supply the ''missing term'' promptly. For example, the Special Inspector General for Iraq Reconstruction last July identified 194 individual task orders valued at $3.4 billion that were classified as ''undefinitized contract actions.''

This is entirely too much money and too many contract actions to linger in this status. The bill corrects this flaw by requiring contracting officers to unilaterally determine all missing terms, if not mutually agreed upon, within 180 days or before 40 percent of the work is performed, with the approval of the head of the contracting agency, and subject to the contract disputes process.

Contracting for Hurricane Katrina and Iraq has also involved excessive tiers of subcontractors, driving up costs and complicating administration. The bill extends a tiering-control rule we placed in the Department of Homeland Security appropriations bill, preventing contractors from using subcontracts for more than 65 percent of the cost of the contract, not including overhead and profit, unless the head of agency determines that exceptional circumstances apply.

To further decrease the Government's reliance on large single-source

service contracts, the bill strengthens the preference for multiple awards of Indefinite Delivery/Indefinite Quantity, or IDIQ, contracts by prohibiting single awards of IDIQ contracts for services over $100 million. The Government would therefore have at least two contractors for these large service contracts, who would then be required to compete with each other for all task and/or delivery orders, unless strict grounds for exceptions applied.

To ensure that agencies' increasing use of interagency contracting is producing value, we require the Office of Federal Procurement Policy to collect and make publicly available data on the numbers, scope, users, and rationales for these contracts.

But increased competition will not solve all our ills. We must also address the lack of personnel to award and administer Federal contracts. We moved into the 21st century with 22 percent fewer Federal civilian acquisition personnel than we had at the start of the 1990s. The Department of Defense has been disbursing enormous amounts of money to contractors since the first gulf war, but has reduced its acquisition workforce by more than 50 percent from 1994 to 2005.

Among the current, attenuated Federal acquisition workforce, nearly 40 percent are eligible to retire by the end of this fiscal year. Meanwhile, the number and scale of Federal purchases continue to rise, making this human-capital crisis even more dire.

Therefore, the bill would help Federal agencies recruit, retain, and develop an adequate acquisition workforce. Its mechanisms include acquisition internship programs, promoting contracting careers, a government-industry exchange program; an Acquisition Fellowship Program with scholarships for graduate study, requirements for human-capital strategic plans by chief acquisition officers, and a new senior-executive-level position in the Office of Federal Procurement Policy to manage this initiative.

In keeping with earlier Senate action, the bill also targets wasteful use of purchase cards by seeking better analysis of purchase-card use to identify fraud as well as potential savings, negotiate discounts, collect and disseminate best practices, and address small-business concerns in micro-purchases.

Such information is clearly necessary. In a hearing before the Homeland Security and Governmental Affairs Committee, GAO detailed how a FEMA employee provided his purchase card number to a vendor, who agreed to provide the government 20 flat-bottom boats. Besides the fact that FEMA agreed to pay $208,000 for the boats, about twice the retail price, the vendor used the FEMA employee's purchase card information to make two unauthorized transactions totaling about $30,000. Neither the cardholder nor the approving official disputed the unauthorized charges. As if this was not bad enough, FEMA failed to gain title to the boats. It did not even enter 12 of the 20 boats into their property system. Eventually, one of the boats was later found back in the possession of the original owner.

The bill restricts the de-facto outsourcing of program-management responsibility when a large contractor becomes a ''lead systems integrator'' for a multi-part project. The bill requires OFPP to craft a government-wide definition of lead systems integrators and study their use by various agencies.

The bill also specifically addresses demonstrated problems in contracting for assistance programs in Afghanistan. Numerous reports of fraud, waste, and abuse in that country, such as the shockingly poor construction of schools and clinics by the Louis Berger Group, echo the findings of the SIGIR in Iraq.

The Louis Berger Group was awarded a contract to build schools and clinics to help restore a decent life for the people of Afghanistan. Of the 105 structures they erected before their work was stopped, 103 suffered roof collapses after the first snowfall. Here was a case that combined a waste of taxpayer funds, damage to the U.S. image we were trying to enhance, and an actual danger to the people we were trying to help.

This bill requires the Administrator of USAID to revise the strategy for the agency's assistance program in Afghanistan to include measurable goals, specific time frames, resource levels, delineated responsibilities, external factors bearing on success, and a schedule for program evaluations. All of these things should have been done from the outset, not after billions in Federal funds were expended.

Title II of the bill introduces targeted reforms of the Inspector General system. IGs play a vital role in preventing and detecting waste, fraud, and abuse. We must attract more of these specialists to government service, and make the career attractive.

One vital provision in our bill might appear to run counter to that aim but the provision, in fact, preserves the independence of our Inspector Generals. It prohibits IGs from accepting any cash award or cash bonus from the agency that they are auditing or investigating. This codifies the honorable practice of most IGs of declining to accept such awards because of the inherent conflict of interest they present.

The balancing mechanism for that prohibition is to increase the salaries of Presidentially appointed IGs from Senior Executive Service Level III to Level IV. This also corrects a common anomaly wherein Deputy IGs collecting performance pay earn more than their supervising IG. The bill removes the inequity and the disincentive to accepting a promotion.

The bill makes other reforms that will increase the quality of IG reports and audits. For example, it clarifies that IGs' subpoena power extends to electronic documents. It also sets out professional qualifications for the designated Federal entity IGs, or DFE IGs. These IGs work in our smaller Federal agencies and are not subject to confirmation. This is no excuse for this failure to supply minimum professional qualifications for these important positions.

This bill also corrects a serious problem that has left millions of fraudulently disbursed dollars un-recouped. Currently DFE IGs do not have the power to institute lawsuits to recover claims under $150,000, even if they have a compelling case. This is unacceptable. DFE IGs need the power to pick this ''low hanging fruit,'' whose cumulative cost can be huge. The bill corrects this problem by giving DFE IGs the same authority that Presidentially appointed IGs have to investigate and report false claims, and to recoup losses resulting from fraud below $150,000.

I believe this summary shows how the Accountability in Government Contracting Act of 2007 combines practical, workable, and targeted reforms to improve a complex process that expends hundreds of billions of taxpayer dollars every year. It will pay recurring dividends for years to come in higher-quality proposals, in more efficiently administered projects, and in better results for our citizens. I urge my colleagues to support it.

By Mr. LEVIN (for himself, Mr. COLEMAN, and Mr. OBAMA):

S. 681. A bill to restrict the use offshore tax havens and abusive tax shelters to inappropriately avoid Federal taxation, and for other purposes; to the Committee on Finance.

Mr. LEVIN. Mr. President, offshore tax haven and tax shelter abuses are undermining the integrity of our tax system, robbing the Treasury of more than $100 billion each year, and shifting the tax burden from high income persons and companies onto the backs of middle income families. We can shut down a lot of these abuses if we have the political will. That's why I am introducing today, along with Senators NORM COLEMAN and BARACK OBAMA, the Stop Tax Haven Abuse Act which offers powerful new tools to do just that.

We all know there are billions of dollars in taxes that are owed but not paid each year. It's called the tax gap. The latest estimate is $345 billion in unpaid taxes each year owed by individuals, corporations, and other organizations willing to rob Uncle Sam and offload their tax burden onto the backs of honest taxpayers. We also estimate that, of that $345 billion annual tax gap, offshore tax haven abuses account for as much as $100 billion. Abusive tax shelters, both domestic and offshore, account for additional billions in unpaid taxes per year. To pay for critical needs, to avoid going even deeper into debt, and to protect honest taxpayers, we must shut these abuses down.

The legislation we are introducing today is the product of years of work by the Permanent Subcommittee on Investigations. I serve as Chairman of that Subcommittee. Senator COLEMAN is the ranking Republican, and Senator OBAMA is a valued Subcommittee member. Through reports and hearings, the Subcommittee has worked for years to expose and combat abusive tax havens and tax shelters. In the last Congress, we confronted these twin threats to our treasury by introducing S. 1565, the Tax Shelter and Tax Haven Reform Act. Today's bill is an improved version of that legislation, reflecting not only the Subcommittee's additional investigative work but also innovative ideas to end the use of tax havens and to stop unethical tax advisers from aiding and abetting U.S. tax evasion.

A tax haven is a foreign jurisdiction that maintains corporate, bank, and tax secrecy laws and industry practices that make it very difficult for other countries to find out whether their citizens are using the tax haven to cheat on their taxes. In effect, tax havens sell secrecy to attract clients to their shores. They peddle secrecy the way other countries advertise high quality services. That secrecy is used to cloak tax evasion and other misconduct, and it is that offshore secrecy that is targeted in our bill.

Abusive tax shelters are another target. Abusive tax shelters are complicated transactions promoted to provide tax benefits unintended by the tax code. They are very different from legitimate tax shelters, such as deducting the interest paid on your home mortgage or Congressionally approved tax deductions for building affordable housing. Some abusive tax shelters involve complicated domestic transactions; others make use of offshore shenanigans. All abusive tax shelters are marked by one characteristic: there is no real economic or business rationale other than tax avoidance. As Judge Learned Hand wrote in Gregory v. Helvering, they are ''entered upon for no other motive but to escape taxation.''

Abusive tax shelters are usually tough to prosecute. Crimes such as terrorism, murder, and fraud produce instant recognition of the immorality involved. Abusive tax shelters, by contrast, are often ''MEGOs,'' meaning ''My Eyes Glaze Over.'' Those who cook up these concoctions count on their complexity to escape scrutiny and public ire. But regardless of how complicated or eye-glazing, the hawking of abusive tax shelters by tax professionals like accountants, bankers, investment advisers, and lawyers to thousands of people like late-night, cut-rate T.V. bargains is scandalous, and we need to stop it. Hiding tax schemes through offshore companies and bank accounts in tax havens with secrecy laws also needs to be stopped cold. It's up to Congress to do just that.

Today, I would like to take some time to cut through the haze of these schemes to describe them for what they really are and explain what our bill would do to stop them. First, I will look at our investigation into offshore tax havens and discuss the provisions we have included in this bill to combat them. Then, I will turn to abusive tax shelters and our proposed remedies.

For many years, the Permanent Subcommittee on Investigations has been looking at the problem of offshore corporate, bank, and tax secrecy laws and practices that help taxpayers dodge their U.S. tax obligations by preventing U.S. tax authorities from gaining access to key financial and beneficial ownership information. The Tax Justice Network, an international nonprofit organization dedicated to fighting tax evasion, recently estimated that wealthy individuals worldwide have stashed $11.5 trillion of their assets in offshore tax havens. At one Subcommittee hearing, a former owner of an offshore bank in the Cayman Islands testified that he believed 100 percent of his former bank clients were engaged in tax evasion. He said that almost all were from the United States and had taken elaborate measures to avoid IRS detection of their money transfers. He also expressed confidence that the offshore government that licensed his bank would vigorously defend client secrecy in order to continue attracting business.

In a hearing held in August 2006, the Subcommittee released a staff report with six case studies describing how U.S. individuals are using offshore tax havens to evade U.S. taxes. In one case, two brothers from Texas, Sam and Charles Wyly, established 58 offshore trusts and corporations, and operated them for more than 13 years without alerting U.S. authorities. To move funds abroad, the brothers transferred over $190 million in stock option compensation they had received from U.S. publicly traded companies to the offshore corporations. They claimed that they did not have to pay tax on this compensation, because, in exchange, the offshore corporations provided them with private annuities which would not begin to make payments to them until years later. In the meantime, the brothers directed the offshore corporations to cash in the stock options and start investing the money. The brothers failed to disclose these offshore stock transactions to the SEC despite their position as directors and major shareholders in the relevant companies.

The Subcommittee was able to trace more than $700 million in stock option proceeds that the brothers invested in various ventures they controlled, including two hedge funds, an energy company, and an offshore insurance firm. They also used the offshore funds to purchase real estate, jewelry, and artwork for themselves and their family members, claiming they could use these offshore dollars to advance their personal and business interests without having to pay any taxes on the offshore income. The Wylys were able to carry on these tax maneuvers in large part because all of their activities were shrouded in offshore secrecy.

In another of the case histories, six U.S. taxpayers relied on phantom stock trades between two offshore shell companies to generate fake stock losses which were then used to shelter billions in income. This offshore tax shelter scheme, known as the POINT Strategy, was devised by Quellos, a U.S. securities firm headquartered in Seattle; coordinated with a European financial firm known as Euram Advisers; and blessed by opinion letters issued by two prominent U.S. law firms, Cravath Swaine and Bryan Cave. The two offshore shell companies at the center of the strategy, known as Jackstones and Barneville, supposedly created a stock portfolio worth $9.6 billion. However, no cash or stock transfers ever took place. Moreover, the shell companies that conducted these phantom trades are so shrouded in offshore secrecy that no one will admit to knowing who owns them. One of the taxpayers, Haim Saban, used the scheme to shelter about $1.5 billion from U.S. taxes. Another, Robert Wood Johnson IV, sought to shelter about $145 million. Both have since agreed to settle with the IRS.

The persons examined by the Subcommittee are far from the only U.S. taxpayers engaging in these types of offshore tax abuses. Recent estimates are that U.S. individuals are using offshore tax schemes to avoid payment of $40 to $70 billion in taxes each year.

Corporations are also using tax havens to avoid payment of U.S. taxes. A recent IRS study estimates that U.S. corporations use offshore tax havens to avoid about $30 billion in U.S. taxes each year. A GAO report I released with Senator DORGAN in 2004 found that nearly two-thirds of the top 100 companies doing business with the United States government had one or more subsidiaries in a tax haven. One company, Tyco International, had 115. Enron, in its heyday, had over 400 Cayman subsidiaries.

Data released by the Commerce Department further demonstrates the extent of U.S. corporate use of tax havens, indicating that, as of 2001, almost half of all foreign profits of U.S. corporations were in tax havens. A study released by the journal Tax Notes in September 2004 found that American companies were able to shift $149 billion of profits to 18 tax haven countries in 2002, up 68 percent from $88 billion in 1999.

Here's just one simplified example of the gimmicks being used by corporations to transfer taxable income from the United States to tax havens to escape taxation. Suppose a profitable U.S. corporation establishes a shell corporation in a tax haven. The shell corporation has no office or employees, just a mailbox address. The U.S. parent

transfers a valuable patent to the shell corporation. Then, the U.S. parent and all of its subsidiaries begin to pay a hefty fee to the shell corporation for use of the patent, reducing its U.S. income through deducting the patent fees and thus shifting taxable income out of the United States to the shell corporation. The shell corporation declares a portion of the fees as profit, but pays no U.S. tax since it is a tax haven resident. The icing on the cake is that the shell corporation can then ''lend'' the income it has accumulated from the fees back to the U.S. parent for its use. The parent, in turn, pays ''interest'' on the ''loans'' to the shell corporation, shifting still more taxable income out of the United States to the tax haven. This example highlights just a few of the tax haven ploys being used by some U.S. corporations to escape paying their fair share of taxes here at home.

Our Subcommittee's most recent investigation into offshore abuses highlighted the extent to which offshore secrecy rules make it possible for taxpayers to participate in illicit activity with little fear of getting caught. Through a series of case studies, the Subcommittee showed how U.S. taxpayers, with the help of offshore service providers, financial institutions, and sometimes highly credentialed tax professionals, set up entities in such secrecy jurisdictions as the Isle of Man, the Cayman Islands, and the island of Nevis, claimed these offshore entities were independent but, in fact, controlled them through compliant offshore trustees, officers, directors, and corporate administrators. Because of the offshore secrecy laws and practices, these offshore service providers could and did go to extraordinary lengths to protect their U.S. clients' identities and financial information from U.S. tax and regulatory authorities, making it extremely difficult, if not impossible, for U.S. law enforcement authorities to get the information they need to enforce U.S. tax laws.

The extent of the offshore tax abuses documented by the Subcommittee during this last year intensified our determination to find new ways to combat offshore secrecy and restore the ability of U.S. tax enforcement to pursue offshore tax cheats. I'd now like to describe the key measures in the Stop Tax Havens Act being introduced today, which includes the use of presumptions to overcome offshore secrecy barriers, special measures to combat persons who impede U.S. tax enforcement, and greater disclosure of offshore transactions.

Our last Subcommittee staff report provided six case histories detailing how U.S. taxpayers are using offshore tax havens to avoid payment of the taxes they owe. These case histories examined an Internet based company that helps persons obtain offshore entities and accounts; U.S. promoters that designed complex offshore structures to hide client assets, even providing clients with a how-to manual for going offshore; U.S. taxpayers who diverted business income offshore through phony loans and invoices; a one-time tax dodge that deducted phantom offshore stock losses from real U.S. stock income to shelter that income from U.S. taxes; and the 13-year offshore empire built by Sam and Charles Wyly. Each of these case histories presented the same fact pattern in which the U.S. taxpayer, through lawyers, banks, or other representatives, set up offshore trusts, corporations, or other entities which had all the trappings of independence but, in fact, were controlled by the U.S. taxpayer whose directives were implemented by compliant offshore personnel acting as the trustees, officers, directors or nominee owners of the offshore entities.

In the case of the Wylys, the brothers and their representatives communicated Wyly directives to a so-called trust protector who then relayed the directives to the offshore trustees. In the 13 years examined by the Subcommittee, the offshore trustees never once rejected a Wyly request and never once initiated an action without Wyly approval. They simply did what they were told. A U.S. taxpayer in another case history told the Subcommittee that the offshore personnel who nominally owned and controlled his offshore entities, in fact, always followed his directions, describing himself as the ''puppet master'' in charge of his offshore holdings. When the Subcommittee discussed these case histories with financial administrators from the Isle of Man, they explained that none of the offshore personnel were engaged in any wrongdoing, because their laws permit foreign clients to transmit detailed, daily instructions to offshore service providers on how to handle offshore assets, so long as it is the offshore trustee or corporate officer who gives the final order to buy or sell the assets. They explained that, under their law, an offshore entity is considered legally independent from the person directing its activities so long as that person follows the form of transmitting ''requests'' to the offshore personnel who retain the formal right to make the decisions, even though the offshore personnel always do as they are asked.

The Subcommittee case histories illustrate what the tax literature and law enforcement experience have shown for years: that the business model followed in all offshore secrecy jurisdictions is for compliant trustees, corporate administrators, and financial institutions to provide a veneer of independence while ensuring that their U.S. clients retain complete and unfettered control over ''their'' offshore assets. That's the standard operating procedure offshore. Offshore service providers pretend to own or control the offshore trusts, corporations, and accounts they help establish, but what they really do is whatever their clients tell them to do. In truth, the independence of offshore entities is a legal fiction, and it is past time to pull back the curtain on the reality hiding behind the legal formalities.

The reality behind these offshore practices makes a mockery of U.S. laws that normally view trusts and corporations as independent entities. They invite game-playing and tax evasion. To combat these offshore abuses, our bill takes them head on in a number of ways.

The first section of our bill, Section 101, tackles this issue by creating several rebuttable evidentiary presumptions that would strip the veneer of independence from the U.S. person involved with offshore entities, transactions, and accounts, unless that U.S. person presents clear and convincing evidence to the contrary. These presumptions would apply only in civil judicial or administrative tax or securities enforcement proceedings examining transactions, entities, or accounts in offshore secrecy jurisdictions. These presumptions would put the burden of producing evidence from the offshore secrecy jurisdiction on the taxpayer who chose to do business there, and who has access to the information, rather than on the Federal Government which has little or no practical ability to get the information. The creation of these presumptions implements a bipartisan recommendation in the August 2006 Subcommittee report on tax haven abuses.

The bill would establish three evidentiary presumptions that could be used in a civil tax enforcement proceeding: (1) a presumption that a U.S. taxpayer who ''formed, transferred assets to, was a beneficiary of, or received money or property'' from an offshore entity, such as a trust or corporation, is in control of that entity; (2) a presumption that funds or other property received from offshore are taxable income, and that funds or other property transferred offshore have not yet been taxed; and (3) a presumption that a financial account controlled by a U.S. taxpayer in a foreign country contains enough money—$10,000—to trigger an existing statutory reporting threshold and allow the IRS to assert the minimum penalty for nondisclosure of the account by the taxpayer.

In addition, the bill would establish two evidentiary presumptions applicable to civil proceedings to enforce U.S. securities laws. One would specify that if a director, officer, or major shareholder of a U.S. publicly traded corporation were associated with an offshore entity, that person would be presumed to control that offshore entity. The second provides that securities nominally owned by an offshore entity are presumed to be beneficially owned by any U.S. person who controlled the offshore entity.

These presumptions are rebuttable, which means that the U.S. person who is the subject of the proceeding could provide clear and convincing evidence

to show that the presumptions were factually inaccurate. To rebut the presumptions, a taxpayer could establish, for example, that an offshore corporation really was controlled by an independent third party, or that money sent from an offshore account really represented a nontaxable gift instead of taxable income. If the taxpayer wished to introduce evidence from a foreign person, such as an offshore banker, corporate officer, or trust administrator, to establish those facts, that foreign person would have to actually appear in the proceeding in a manner that would permit cross examination in order for the taxpayer to rebut the presumption. A simple affidavit from an offshore resident who refused to submit to cross examination in the United States would be insufficient.

There are several limitations on these presumptions to ensure their operation is fair and reasonable. First, the evidentiary rules in criminal cases would not be affected by this bill which would apply only to civil proceedings. Second, because the presumptions apply only in enforcement ''proceedings,'' they would not directly affect, for example, a person's reporting obligations on a tax return or SEC filing. The presumptions would come into play only if the IRS or SEC were to challenge a matter in a formal proceeding. Third, the bill does not apply the presumptions to situations where either the U.S. person or the offshore entity is a publicly traded company, because in those situations, even if a transaction were abusive, IRS and SEC officials are generally able to obtain access to necessary information. Fourth, the bill recognizes that certain classes of offshore transactions, such as corporate reorganizations, may not present a potential for abuse, and accordingly authorizes Treasury and the Securities and Exchange Commission to issue regulations or guidance identifying such classes of transactions, to which the presumptions would then not apply.

An even more fundamental limitation on the presumptions is that they would apply only to transactions, accounts, or entities in offshore jurisdictions with secrecy laws or practices that unreasonably restrict the ability of the U.S. government to get needed information and which do not have effective information exchange programs with U.S. law enforcement. The bill requires the Secretary of the Treasury to identify those offshore secrecy jurisdictions, based upon the practical experience of the IRS in obtaining needed information from the relevant country.

To provide a starting point for Treasury, the bill presents an initial list of 34 offshore secrecy jurisdictions. This list is taken from actual IRS court filings in numerous, recent court proceedings in which the IRS sought permission to obtain information about U.S. taxpayers active in the named jurisdictions. The bill thus identifies the same jurisdictions that the IRS has already named publicly as probable locations for U.S. tax evasion. Federal courts all over the country have consistently found, when presented with the IRS list and supporting evidence, that the IRS had a reasonable basis for concluding that U.S. taxpayers with financial accounts in those countries presented a risk of tax noncompliance. In every case, the courts allowed the IRS to collect information about accounts and transactions in the listed offshore jurisdictions.

The bill also provides Treasury with the authority to add or remove jurisdictions from the initial list so that the list can change over time and reflect the actual record of experience of the United States in its dealings with specific jurisdictions around the world. The bill provides two tests for Treasury to use in determining whether a jurisdiction should be identified as an ''offshore secrecy jurisdiction'' triggering the evidentiary presumptions: (1) whether the jurisdiction's secrecy laws and practices unreasonably restrict U.S. access to information, and (2) whether the jurisdiction maintains a tax information exchange process with the United States that is effective in practice.

If offshore jurisdictions make a decision to enact secrecy laws and support industry practices furthering corporate, financial, and tax secrecy, that's their business. But when U.S. taxpayers start using those offshore secrecy laws and practices to evade U.S. taxes to the tune of $100 billion per year, that's our business. We have a right to enforce our tax laws and to expect that other countries will not help U.S. tax cheats achieve their ends.

The aim of the presumptions created by the bill is to eliminate the unfair advantage provided by offshore secrecy laws that for too long have enabled U.S. persons to conceal their misconduct offshore and game U.S. law enforcement. These presumptions would allow U.S. law enforcement to establish what we all know from experience is normally the case in an offshore jurisdiction—that a U.S. person associated with an offshore entity controls that entity; that money and property sent to or from an offshore entity involves taxable income; and that an offshore account that wasn't disclosed to U.S. authorities should have been. U.S. law enforcement can establish these facts presumptively, without having to pierce the secrecy veil. At the same time, U.S. persons who chose to transact their affairs through an offshore secrecy jurisdiction are given the opportunity to lift the veil of secrecy and demonstrate that the presumptions are factually wrong.

We believe these evidentiary presumptions will provide U.S. tax and securities law enforcement with powerful new tools to shut down tax haven abuses.

Section 102 of the bill is another innovative approach to combating tax haven abuses. This section would build upon existing Treasury authority to apply an array of sanctions to counter specific foreign money laundering threats by extending that same authority to counter specific foreign tax administration threats.

In 2001, the PATRIOT Act gave Treasury the authority under 31 U.S.C. 5318A to require domestic financial institutions and agencies to take special measures with respect to foreign jurisdictions, financial institutions, or transactions found to be of ''primary money laundering concern.'' Once Treasury designates a foreign jurisdiction or financial institution to be of primary money laundering concern, Section 5318A allows Treasury to impose a range of requirements on U.S. financial institutions in their dealings with the designated entity—from requiring U.S. financial institutions, for example, to provide greater information than normal about transactions involving the designated entity, to prohibiting U.S. financial institutions from opening accounts for that foreign entity.

This PATRIOT Act authority has been used sparingly, but to telling effect. In some instances Treasury has employed special measures against an entire country, such as Burma, to stop its financial institutions from laundering funds through the U.S. financial system. More often, however, Treasury has used the authority surgically, against a single problem financial institution, to stop laundered funds from entering the United States. The provision has clearly succeeded in giving Treasury a powerful tool to protect the U.S. financial system from money laundering abuses.

The bill would authorize Treasury to use that same tool to require U.S. financial institutions to take the same special measures against foreign jurisdictions or financial institutions found by Treasury to be ''impeding U.S. tax enforcement.'' Treasury could, for example, in consultation with the IRS, Secretary of State, and the Attorney General, require U.S. financial institutions that have correspondent accounts for a designated foreign bank to produce information on all of that foreign bank's customers. Alternatively, Treasury could prohibit U.S. financial institutions from opening accounts for a designated foreign bank, thereby cutting off that foreign bank's access to the U.S. financial system. These types of sanctions could be as effective in ending the worst tax haven abuses as they have been in curbing money laundering.

In addition to extending Treasury's ability to impose special measures against foreign entities impeding U.S. tax enforcement, the bill would add one new measure to the list of possible sanctions that could be applied to foreign entities: it would allow Treasury to instruct U.S. financial institutions not to authorize or accept credit card transactions involving the designated foreign jurisdiction or financial institution. Denying tax haven banks the

ability to issue credit cards for use in the United States, for example, would be a powerful new way to stop U.S. tax cheats from obtaining access to funds hidden offshore.

Section 103 of the bill addresses another problem faced by the IRS in cases involving offshore jurisdictions—completing audits in a timely fashion when the evidence needed is located in a jurisdiction with strict secrecy laws. Currently, in the absence of fraud or some other exception, the IRS has 3 years from the date a return is filed to complete an audit and assess any additional tax. Because offshore secrecy laws slow down, and sometimes impede, efforts by the United States to obtain offshore financial and beneficial ownership information, the bill gives the IRS an extra 3 years to complete an audit and assess a tax on transactions involving an offshore secrecy jurisdiction. Of course, in the event that a case turns out to involve actual fraud, this provision of the bill is not intended to limit the rule giving the IRS unlimited time to assess tax in such cases.

Tax haven abuses are shrouded in secrecy. Section 104 attempts to pierce that secrecy by creating two new disclosure mechanisms requiring third parties to report on offshore transactions undertaken by U.S. persons.

The first disclosure mechanism focuses on U.S. financial institutions that open a U.S. account in the name of an offshore entity, such as an offshore trust or corporation, and learn from an anti-money laundering due diligence review, that a U.S. person is the beneficial owner behind that offshore entity. In the Wyly case history examined by the Subcommittee, for example, three major U.S. financial institutions opened dozens of accounts for offshore trusts and corporations which they knew were associated with the Wyly family.

Under current anti-money laundering law, all U.S. financial institutions are supposed to know who is behind an account opened in the name of, for example, an offshore shell corporation or trust. They are supposed to obtain this information to safeguard the U.S. financial system against misuse by terrorists, money launderers, and other criminals.

Under current tax law, a bank or securities broker that opens an account for a U.S. person is also required to give the IRS a 1099 form reporting any capital gains earned on the account. However, the bank or securities broker need not file a 1099 form if the account is owned by a foreign entity not subject to U.S. tax law. Problems arise when an account is opened in the name of an offshore entity that the bank or broker knows, from its anti-money laundering review, is owned or controlled by a U.S. person. The U.S. person should be filing a tax return with the IRS reporting the income of the ''controlled foreign corporation.'' However, since he or she knows it is difficult for the IRS to connect an offshore accountholder to a particular taxpayer, he or she may feel safe in not reporting that income. That complacency might change, however, if the U.S. person knew that the bank or broker who opened the account and learned of the connection had a legal obligation to report any account income to the IRS.

Under current law, the way the regulations are written and typically interpreted, the bank or broker can treat the foreign account holder as an independent entity separate from the U.S. person, even if it knows that the foreign corporation is merely holding title to the account for the U.S. person, who exercises complete authority over the corporation and benefits from any capital gains earned on the account. Current law thus arguably imposes no duty on the bank or broker to file a 1099 form disclosing the account to the IRS.

The bill would strengthen current law by expressly requiring a bank or broker that knows, as a result of its anti-money laundering due diligence or otherwise, that a U.S. person is the beneficial owner of a foreign entity that opened the account, to disclose that account to the IRS by filing a 1099 form reporting account income. This reporting obligation would not require banks or brokers to gather any new information—financial institutions are already required to perform anti-money laundering due diligence for accounts opened by offshore shell entities. The bill would instead require U.S. financial institutions to act on what they already know by filing a 1099 form with the IRS.

The second disclosure mechanism created by Section 104 targets U.S. financial institutions that open foreign bank accounts or set up offshore corporations, trusts, or other entities for their U.S. clients. Our investigations have shown that it is common for private bankers and brokers in the United States to provide these services to their wealthy clients, so that the clients do not even need to leave home to set up an offshore structure. The offshore entities can then open both offshore and U.S. accounts and supposedly be treated as foreign account holders for tax purposes.

A Subcommittee investigation learned, for example, that Citibank Private Bank routinely offered to its clients private banking services which included establishing one or more offshore shell corporations—which it called Private Investment Corporations or PICs—in jurisdictions like the Cayman Islands. The paperwork to form the PIC was typically completed by a Citibank affiliate located in the jurisdiction, such as Cititrust, which is a Cayman trust company. Cititrust could then help the PIC open offshore accounts, while Citibank could help the PIC open U.S. accounts.

Section 104 would require any U.S. financial institution that directly or indirectly opens a foreign bank account or establishes a foreign corporation or other entity for a U.S. customer to report that action to the IRS. The bill authorizes the regulators of banks and securities firms, as well as the IRS, to enforce this filing requirement. Existing tax law already requires U.S. taxpayers that take such actions to report them to the IRS, but many fail to do so, secure in the knowledge that offshore secrecy laws limit the ability of the IRS to find out about the establishment of new offshore accounts and entities. That's why our bill turns to a third party—the financial institution—to disclose the information. Placing this third party reporting requirement on the private banks and brokers will make it more difficult for U.S. clients to hide these transactions.

Section 105 of our bill strengthens the ability of the IRS to stop offshore trust abuses by making narrow but important changes to the Revenue Code provisions dealing with taxation of foreign trusts. The rules on foreign trust taxation have been significantly strengthened over the past 30 years to the point where they now appear adequate to prevent or punish many of the more serious abuses. However, the Subcommittee's 2006 investigation found a few loopholes that are still being exploited by tax cheats and that need to be shut down.

The bill would make several changes to close these loopholes. First, our investigation showed that U.S. taxpayers exercising control over a supposedly independent foreign trust commonly used the services of a liaison, called a trust ''protector'' or ''enforcer,'' to convey their directives to the supposedly independent offshore trustees. A trust protector is typically authorized to replace a foreign trustee at will and to advise the trustees on a wide range of trust matters, including the handling of trust assets and the naming of trust beneficiaries. In cases examined by the Subcommittee, the trust protector was often a friend, business associate, or employee of the U.S. person exercising control over the foreign trust. Section 105 provides that, for tax purposes, any powers held by a trust protector shall be attributed to the trust grantor.

A second problem addressed by our bill involves U.S. taxpayers who establish foreign trusts for the benefit of their families in an effort to escape U.S. tax on the accumulation of trust income. Foreign trusts can accumulate income tax free for many years. Previous amendments to the foreign trust rules have addressed the taxation problem by basically disregarding such trusts and taxing the trust income to the grantors as it is earned. However, as currently written, this taxation rule applies only to years in which the foreign trust has a named ''U.S. beneficiary.'' In response, to avoid the reach of the rule, some taxpayers have begun structuring their foreign trusts so that they operate with no named U.S. beneficiaries.

For example, the Subcommittee's investigation into the Wyly trusts discovered that the foreign trust agreements had only two named beneficiaries, both of which were foreign charities, but also gave the offshore trustees ''discretion'' to name beneficiaries in the future. The offshore trustees had been informed in a letter of wishes from the Wyly brothers that the trust assets were to go to their children after death. The trustees also knew that the trust protector selected by the Wylys had the power to replace them if they did not comply with the Wylys' instructions. In addition, during the life of the Wyly brothers, and in accordance with instructions supplied by the trust protector, the offshore trustees authorized millions of dollars in trust income to be invested in Wyly business ventures and spent on real estate, jewelry, artwork, and other goods and services used by the Wylys and their families. The Wylys plainly thought they had found a legal loophole that would let them enjoy and direct the foreign trust assets without any obligation to pay taxes on the money they used.

To stop such foreign trust abuses, the bill would make it impossible to pretend that this type of foreign trust has no U.S. beneficiaries. The bill would shut down the loophole by providing that: (1) any U.S. person actually benefiting from a foreign trust is treated as a trust beneficiary, even if they are not named in the trust instrument; (2) future or contingent U.S. beneficiaries are treated the same as current beneficiaries; and (3) loans of foreign trust assets or property such as real estate, jewelry and artwork (in addition to loans of cash or securities already covered by current law) are treated as trust distributions for tax purposes.

Section 106 of the bill takes aim at legal opinions that are used to try to immunize taxpayers against penalties for tax shelter transactions with offshore elements. The Subcommittee investigations have found that tax practitioners sometimes tell potential clients that they can invest in an offshore tax scheme without fear of penalty, because they will be given a legal opinion that will shield the taxpayer from any imposition of the 20 percent accuracy related penalties in the tax code. Current law does, in fact, allow taxpayers to escape these penalties if they can produce a legal opinion letter stating that the tax arrangement in question is ''more likely than not'' to survive challenge by the IRS. The problem with such opinions where part of the transaction occurs in an offshore secrecy jurisdiction is that critical assumptions of the opinions are often based on offshore events, transactions and facts that are hidden and cannot be easily ascertained by the IRS. Legal opinions based on such assumptions should be understood by any reasonable person to be inherently unreliable.

The bill therefore provides that, for any transaction involving an offshore secrecy jurisdiction, the taxpayer would need to have some other basis, independent of the legal opinion, to show that there was reasonable cause to claim the tax benefit. The ''more likely than not'' opinion would no longer be sufficient in and of itself to shield a taxpayer from all penalties if an offshore secrecy jurisdiction is involved. This provision, which is based upon a suggestion made by IRS Commissioner Mark Everson at our August hearing, is intended to force taxpayers to think twice about entering into an offshore scheme and to stop thinking that an opinion by a lawyer is all they need to escape any penalty for nonpayment of taxes owed. By making this change, we would also provide an incentive for taxpayers to understand and document the complete facts of the offshore aspects of a transaction before claiming favorable tax treatment.

To ensure that this section does not impede legitimate business arrangements in offshore secrecy jurisdictions, the bill authorizes the Treasury Secretary to issue regulations exempting two types of legal opinions from the application of this section. First, the Treasury Secretary could exempt all legal opinions that have a confidence level substantially above the more-likely-than-not level, such as opinions which express confidence that a proposed tax arrangement ''should'' withstand an IRS challenge. ''More-likely-than-not'' opinion letters are normally viewed as expressing confidence that a tax arrangement has at least a 50 percent chance of surviving IRS review, while a ''should'' opinion is normally viewed as expressing a confidence level of 70 to 75 percent. This first exemption is intended to ensure that legal opinions on arrangements that are highly likely to survive IRS review would continue to shield taxpayers from the 20 percent penalty. Second, the Treasury Secretary could exempt legal opinions addressing classes of transactions, such as corporate reorganizations, that do not present the potential for abuse. These exemptions would ensure that taxpayers who obtain legal opinions for these classes of transactions would also be protected from tax code penalties.

In addition to tax abuses, last year's Subcommittee investigation of the Wyly case history uncovered a host of troubling transactions involving U.S. securities held by the 58 offshore trusts and corporations associated with the two Wyly brothers. The offshore entities had obtained these securities by exercising about $190 million in stock options provided to them by the Wylys. The Wylys had obtained these stock options as compensation from three U.S. publicly traded corporations at which they were directors and major shareholders.

The investigation found that the Wylys generally did not report the offshore entities' stock holdings or transactions in their SEC filings, on the ground that the 58 offshore trusts and corporations functioned as independent entities, even though the Wylys continued to direct the entities' investment activities. The public companies where the Wylys were corporate insiders also failed to include in their SEC filings information about the company shares held by the offshore entities, even though the companies knew of their close relationship to the Wylys, that the Wylys had provided the offshore entities with significant stock options, and that the offshore entities held large blocks of the company stock. On other occasions, the public companies and various financial institutions failed to treat the shares held by the offshore entities as affiliated stock, even though they were aware of the offshore entities' close association with the Wylys. The investigation also found that, because both the Wylys and the public companies had failed to disclose the holdings of the offshore entities, for 13 years federal regulators were unaware of those holdings and the relationships between the offshore entities and the Wyly brothers.

Corporate insiders and public companies are already obligated by current law to disclose share holdings and transactions of offshore entities affiliated with a company director, officer, or major shareholder. Current penalties, however, appear insufficient to ensure compliance in light of the low likelihood that U.S. authorities will learn what went on in an offshore jurisdiction. To address this problem, our bill would establish a new monetary penalty of up to $1 million for persons who knowingly fail to disclose offshore holdings and transactions in violation of U.S. securities laws.

The Subcommittee's August 2006 investigation showed that the Wyly brothers used two hedge funds and a private equity fund controlled by them to funnel millions of untaxed offshore dollars into U.S. investments. In addition, that and earlier investigations provide extensive evidence on the role played by U.S. company formation agents in assisting U.S. persons to set up offshore structures. Moreover, a Subcommittee hearing in November 2006 disclosed that U.S. company formation agents are forming U.S. shell companies for numerous unidentified foreign clients. Some of those U.S. shell companies were later used in illicit activities, including money laundering, terrorist financing, drug crimes, tax evasion, and other misconduct. Because hedge funds, private equity funds, and company formation agents are as vulnerable as other financial institutions to money launderers seeking entry into the U.S. financial system, the bill contains two provisions aimed at ensuring that these groups know their clients and do not accept or transmit suspect funds into the U.S. financial system.

Currently, unregistered investment companies, such as hedge funds and private equity funds, are the only class of financial institutions under the Bank Secrecy Act that transmit substantial offshore funds into the United

States, yet are not required by law to have anti-money laundering programs, including Know Your Customer, due diligence procedures. There is no reason why this growing sector of our financial services industry should continue to serve as a gateway into the U.S. financial system for monies of unknown origin. The Treasury Department proposed anti-money laundering regulations for these groups in 2002, but has not yet finalized them, even though the principal hedge fund trade association supports the issuance of federal anti-money laundering regulations. Our bill would require Treasury to issue final regulations within 180 days of the enactment of the bill. Treasury would be free to work from its existing proposal, but the bill would also require the final regulations to direct hedge funds and private equity funds to exercise due diligence before accepting offshore funds and to comply with the same procedures as other financial institutions if asked by federal regulators to produce records kept offshore.

In addition, the bill would add company formation agents to the list of persons subject to the anti-money laundering obligations of the Bank Secrecy Act. For the first time, those engaged in the business of forming corporations and other entities, both offshore and in the 50 States, would be responsible for knowing the identity of the person for whom they are forming the entity. The bill also directs Treasury to develop anti-money laundering regulations for this group. Treasury's key anti-money laundering agency, the Financial Crimes Enforcement Network, testified before the Subcommittee that it was considering drafting such regulations.

We expect and intend that, as in the case of all other entities covered by the Bank Secrecy Act, the regulations issued in response to this bill would instruct hedge funds, private equity funds, and company formation agents to adopt risk-based procedures that would concentrate their due diligence efforts on clients that pose the highest risk of money laundering.

Section 204 of the bill focuses on one tool used by the IRS in recent years to uncover taxpayers involved in offshore tax schemes, known as John Doe summonses. The bill would make three technical changes to IRS rules governing the issuance of these summonses to make their use more effective in offshore and other complex investigations.

A John Doe summons is an administrative IRS summons used to request information in cases where the identity of a taxpayer is unknown. In cases involving known taxpayers, the IRS may issue a summons to a third party to obtain information about a U.S. taxpayer, but must also notify the taxpayer who then has 20 days to petition a court to quash the summons to the third party. With a John Doe summons, however, IRS does not have the taxpayer's name and does not know where to send the taxpayer notice, so the statute substitutes a procedure in which the IRS must apply to a court for advance permission to serve the summons on the third party. To obtain approval of the summons, the IRS must show the court, in public filings to be resolved in open court, that: (1) the summons relates to a particular person or ascertainable class of persons, (2) there is a reasonable basis for concluding that there is a tax compliance issue involving that person or class of persons, and (3) the information sought is not readily available from other sources.

In recent years, the IRS has used John Doe summonses to obtain information about taxpayers operating in offshore secrecy jurisdictions. For example, the IRS has obtained court approval to issue John Doe summonses to credit card associations, credit card processors, and credit card merchants, to obtain information about taxpayers using credit cards issued by offshore banks. This information has led to many successful cases in which the IRS identified funds hidden offshore and recovered unpaid taxes.

Use of the John Doe summons process, however, has proved unnecessarily time consuming and expensive. For each John Doe summons involving an offshore secrecy jurisdiction, the IRS has had to establish in court that the involvement of accounts and transactions in offshore secrecy jurisdictions meant there was a significant likelihood of tax compliance problems. To relieve the IRS of the need to make this same proof over and over, the bill would provide that, in any John Doe summons proceeding involving a class defined in terms of accounts or transactions in an offshore secrecy jurisdiction, the court may presume that the case raises tax compliance issues. This presumption would then eliminate the need for the IRS to repeatedly establish in court the obvious fact that accounts, entities, and transactions involving offshore secrecy jurisdictions raise tax compliance issues.

Second, for a smaller subset of John Doe cases, where the only records sought by the IRS are offshore bank account records held by a U.S. financial institution where the offshore bank has an account, the bill would relieve the IRS of the obligation to get prior court approval to serve the summons. Again, the justification is that offshore bank records are highly likely to involve accounts that raise tax compliance issues so no prior court approval should be required. Even in this instance, however, if a U.S. financial. institution were to decline to produce the requested records, the IRS would have to obtain a court order to enforce the summons.

Finally, the bill would streamline the John Doe summons approval process in large ''project'' investigations where the IRS anticipates issuing multiple summonses to definable classes of third parties, such as banks or credit card associations, to obtain information related to particular taxpayers. Right now, for each summons issued in connection with a project, the IRS has to obtain the approval of a court, often having to repeatedly establish the same facts before multiple judges in multiple courts. This repetitive exercise wastes IRS, Justice Department, and court resources, and fragments oversight of the overall IRS investigative effort.

To streamline this process and strengthen court oversight of IRS use of John Doe summons, the bill would authorize the IRS to present an investigative project, as a whole, to a single judge to obtain approval for issuing multiple summons related to that project. In such cases, the court would retain jurisdiction over the case after approval is granted, to exercise ongoing oversight of IRS issuance of summonses under the project. To further strengthen court oversight, the IRS would be required to file a publicly available report with the court on at least an annual basis describing the summonses issued under the project. The court would retain authority to restrict the use of further summonses at any point during the project. To evaluate the effectiveness of this approach, the bill would also direct the Government Accountability Office to report on the use of the provision after five years.

Finally, Section 205 of the bill would make several changes to Title 31 of the U.S. Code needed to reflect the IRS's new responsibility for enforcing the Foreign Bank Account Report (FBAR) requirements and to clarify the right of access to Suspicious Activity Reports by IRS civil enforcement authorities.

Under present law, a person controlling a foreign financial account with over $10,000 is required to check a box on his or her income tax return and, under Title 31, also file an FBAR form with the IRS. Treasury's Financial Crimes Enforcement Network (FinCEN), which normally enforces Title 31 provisions, recently delegated to the IRS the responsibility for investigating FBAR violations and assessing FBAR penalties. Because the FBAR enforcement jurisdiction derives from Title 31, however, and most of the information available to the IRS is tax return information, IRS routinely encounters difficulties in using available tax information to fulfill its new role as FBAR enforcer. The tax disclosure law permits the use of tax information only for the administration of the internal revenue laws or ''related statutes.'' This rule is presently understood to require the IRS to determine, at a managerial level and on a case by case basis, that the Title 31 FBAR law is a ''related statute.'' Not only does this necessitate repetitive determinations in every FBAR case investigated by the IRS before each agent can look at the potential non-filer's income tax return, but it prevents the use by IRS

of bulk data on foreign accounts received from tax treaty partners to compare to FBAR filing records to find non-filers.

One of the stated purposes for the FBAR filing requirement is that such reports ''have a high degree of usefulness in . . . tax . . . investigations or proceedings.'' 31 U. S. C 5311. If one of the reasons for requiring taxpayers to file FBARs is to use the information for tax purposes, and if IRS is to be charged with FBAR enforcement because of the FBARs' connection to taxes, common sense dictates that the FBAR statute should be considered a related statute for tax disclosure purposes, and the bill changes the related statute rule to say that.

The second change made by Section 205 is a technical amendment to the wording of the penalty provision. Currently the penalty is determined in part by the balance in the foreign bank account at the time of the ''violation.'' The violation is interpreted to have occurred on the due date of the FBAR return, which is June 30 of the year following the year to which the report relates. The statute's use of this specific June 30th date can lead to strange results if money is withdrawn from the foreign account after the reporting period closed but before the return due date. To eliminate this unintended problem, the bill would instead gauge the penalty by using the highest balance in the account during the reporting period.

The third part of section 205 relates to Suspicious Activity Reports, which financial institutions are required to file with FinCEN whenever they encounter suspicious transactions. FinCEN is required to share this information with law enforcement, but currently does not permit IRS civil investigators access to the information. However, if the information that is gathered and transmitted to Treasury by the financial institutions at great expense is to be effectively utilized, its use should not be limited to the relatively small number of criminal investigators, who can barely scratch the surface of the large number of reports. In addition, sharing the information with civil tax investigators would not increase the risk of disclosure, because they operate under the same tough disclosure rules as the criminal investigators. In some cases, IRS civil agents are now issuing an IRS summons to a financial institution to get access, for a production fee, to the very same information the financial institution has already filed with Treasury in a SAR. The bill changes those anomalous results by making it clear that ''law enforcement'' includes civil tax law enforcement.

Overall, our bill includes a host of innovative measures to strengthen the ability of Federal regulators to combat offshore tax haven abuses. We believe these new tools merit Congressional attention and enactment this year if we are going to begin to make a serious dent in the $100 billion in annual lost tax revenue from offshore tax abuses that forces honest taxpayers to shoulder a greater tax burden than they would otherwise have to bear.

Until now, I've been talking about what the bill would do to combat offshore tax abuses. Now I want to turn to what the bill would do to combat abusive tax shelters and their promoters who use both domestic and offshore means to achieve their ends. Most of these provisions appeared in the Levin-Coleman-Obama bill from the last Congress. Some provisions from that bill have been dropped or modified in light of those that were enacted into law.

For five years, the Permanent Subcommittee on Investigations has been conducting investigations into the design, sale, and implementation of abusive tax shelters. Our first hearing on this topic in recent years was held in January 2002, when the Subcommittee examined an abusive tax shelter purchased by Enron. In November 2003, the Subcommittee held two days of hearings and released a staff report that pulled back the curtain on how even some respected accounting firms, banks, investment advisors, and law firms had become engines pushing the design and sale of abusive tax shelters to corporations and individuals across this country. In February 2005, the Subcommittee issued a bipartisan report that provided further details on the role these professional firms played in the proliferation of these abusive shelters. Our Subcommittee report was endorsed by the full Committee on Homeland Security and Governmental Affairs in April 2005. Most recently, a 2006 Subcommittee staff report entitled, ''Tax Haven Abuses: The Enablers, the Tools, and Secrecy,'' disclosed how financial and legal professionals designed and sold yet another abusive tax shelter known as the POINT Strategy, which depended on secrecy laws and practices in the Isle of Man to conceal the phantom nature of securities trades that lay at the center of this tax shelter transaction.

The Subcommittee investigations have found that many abusive tax shelters are not dreamed up by the taxpayers who use them. Instead, most are devised by tax professionals, such as accountants, bankers, investment advisors, and lawyers, who then sell the tax shelter to clients for a fee. In fact, as our 2003 investigation widened, we found a large number of tax advisors cooking up one complex scheme after another, packaging them up as generic ''tax products'' with boiler-plate legal and tax opinion letters, and then undertaking elaborate marketing schemes to peddle these products to literally thousands of persons across the country. In return, these tax shelter promoters were getting hundreds of millions of dollars in fees, while diverting billions of dollars in tax revenues from the U.S. Treasury each year.

For example, one shelter investigated by the Subcommittee and featured in the 2003 hearings has since become part of an IRS effort to settle cases involving a set of abusive tax shelters known as ''Son of Boss.'' Following our hearing, more than 1,200 taxpayers have admitted wrongdoing and agreed to pay back taxes, interest and penalties totaling more than $3.7 billion. That's billions of dollars the IRS has collected on just one type of tax shelter, demonstrating both the depth of the problem and the potential for progress. The POINT shelter featured in our 2006 hearing involved another $300 million in tax loss on transactions conducted by just six taxpayers.

The bill we are introducing today contains a number of measures to curb abusive tax shelters. First, it would strengthen the penalties imposed on those who aid or abet tax evasion. Second, it would prohibit the issuance of tax shelter patents. Several provisions would deter bank participation in abusive tax shelter activities by requiring regulators to develop new examination procedures to detect and stop such activities. Others would end outdated communication barriers between the IRS and other enforcement agencies such as the SEC, bank regulators, and the Public Company Accounting Oversight Board, to allow the exchange of information relating to tax evasion cases. The bill also provides for increased disclosure of tax shelter information to Congress.

In addition, the bill would simplify and clarify an existing prohibition on the payment of fees linked to tax benefits; and authorize Treasury to issue tougher standards for tax shelter opinion letters. Finally, the bill would codify and strengthen the economic substance doctrine, which eliminates tax benefits for transactions that have no real business purpose apart from avoiding taxes.

Let me be more specific about these key provisions to curb abusive tax shelters.

Title III of the bill strengthens two very important penalties that the IRS can use in its fight against the professionals who make complex abusive shelters possible. Three years ago, the penalty for promoting an abusive tax shelter, as set forth in Section 6700 of the tax code, was the lesser of $1,000 or 100 percent of the promoter's gross income derived from the prohibited activity. That meant in most cases the maximum fine was just $1,000.

Many abusive tax shelters sell for $100,000 or $250,000 apiece. Our investigation uncovered some tax shelters that were sold for as much as $2 million or even $5 million apiece, as well as instances in which the same cookie-cutter tax opinion letter was sold to 100 or even 200 clients. There are huge profits to be made in this business, and a $1,000 fine is laughable.

The Senate acknowledged that in 2004 when it adopted the Levin-Coleman amendment to the JOBS Act, S. 1637, raising the Section 6700 penalty

on abusive tax shelter promoters to 100 percent of the fees earned by the promoter from the abusive shelter. A 100 percent penalty would have ensured that the abusive tax shelter hucksters would not get to keep a single penny of their ill-gotten gains. That figure, however, was cut in half in the conference report, setting the penalty at 50 percent of the fees earned and allowing the promoters of abusive shelters to keep half of their illicit profits.

While a 50 percent penalty is an obvious improvement over $1000, this penalty still is inadequate and makes no sense. Why should anyone who pushes an illegal tax shelter that robs our Treasury of needed revenues get to keep half of his ill-gotten gains? What deterrent effect is created by a penalty that allows promoters to keep half of their fees if caught, and of course, all of their fees if they are not caught?

Effective penalties should make sure that the peddler of an abusive tax shelter is deprived of every penny of profit earned from selling or implementing the shelter and then is fined on top of that. Section 301 of this bill would do just that by increasing the penalty on tax shelter promoters to an amount equal to up to 150 percent of the promoters' gross income from the prohibited activity.

A second penalty provision in the bill addresses what our investigations have found to be a key problem: the knowing assistance of accounting firms, law firms, banks, and others to help taxpayers understate their taxes. In addition to those who meet the definition of ''promoters'' of abusive shelters, there are professional firms that aid and abet the use of abusive tax shelters and enable taxpayers to carry out the abusive tax schemes. For example, law firms are often asked to write ''opinion letters'' to help taxpayers head off IRS questioning and fines that they might otherwise confront for using an abusive shelter. Currently, under Section 6701 of the tax code, these aiders and abettors face a maximum penalty of only $1,000, or $10,000 if the offender is a corporation. This penalty, too, is a joke. When law firms are getting $50,000 for each of these cookie-cutter opinion letters, it provides no deterrent whatsoever. A $1,000 fine is like a jaywalking ticket for robbing a bank.

Section 302 of the bill would strengthen Section 6701 significantly, subjecting aiders and abettors to a maximum fine up to 150 percent of the aider and abettor's gross income from the prohibited activity. This penalty would apply to all aiders and abettors, not just tax return preparers.

Again, the Senate has recognized the need to toughen this critical penalty. In the 2004 JOBS Act, Sen. Coleman and I successfully increased this fine to 100 percent of the gross income derived from the prohibited activity. Unfortunately, the conference report completely omitted this change, allowing aiders and abettors to continue to profit without penalty from their wrongdoing.

If further justification for toughening these penalties is needed, one document uncovered by our investigation shows the cold calculation engaged in by a tax advisor facing low fines. A senior tax professional at accounting giant KPMG compared possible tax shelter fees with possible tax shelter penalties if the firm were caught promoting an illegal tax shelter. This senior tax professional wrote the following: ''[O]ur average deal would result in KPMG fees of $360,000 with a maximum penalty exposure of only $31,000.'' He then recommended the obvious: going forward with sales of the abusive tax shelter on a cost-benefit basis.

Section 303 of our bill addresses the growing problem of tax shelter patents, which has the potential for significantly increasing abusive tax shelter activities.

In 1998, a Federal appeals court ruled for the first time that business methods can be patented and, since then, various tax practitioners have filed applications to patent a variety of tax strategies. The U.S. Patent Office has apparently issued 49 tax strategy patents to date, with more on the way. These patents were issued by patent officers who, by statute, have a background in science and technology, not tax law, and know little to nothing about abusive tax shelters.

Issuing these types of patents raises multiple public policy concerns. Patents issued for aggressive tax strategies, for example, may enable unscrupulous promoters to claim the patent represents an official endorsement of the strategy and evidence that it would withstand IRS challenge. Patents could be issued for blatantly illegal tax shelters, yet remain in place for years, producing revenue for the wrongdoers while the IRS battles the promoters in court. Patents for tax shelters found to be illegal by a court would nevertheless remain in place, creating confusion among users and possibly producing illicit income for the patent holder.

Another set of policy concerns relates to the patenting of more routine tax strategies. If a single tax practitioner is the first to discover an advantage granted by the law and secures a patent for it, that person could then effectively charge a toll for all other taxpayers to use the same strategy, even though as a matter of public policy all persons ought to be able to take advantage of the law to minimize their taxes. Companies could even patent a legal method to minimize their taxes and then refuse to license that patent to their competitors in order to prevent them from lowering their operating costs. Tax patents could be used to hinder productivity and competition rather than foster it.

The primary rationale for granting patents is to encourage innovation, which is normally perceived to be a sufficient public benefit to justify granting a temporary monopoly to the patent holder. In the tax arena, however, there has historically been ample incentive for innovation in the form of the tax savings alone. The last thing we need is a further incentive for aggressive tax shelters. That's why Section 303 would prohibit the patenting of any ''invention designed to minimize, avoid, defer, or otherwise affect the liability for Federal, State, local, or foreign tax.''

Another finding of the Subcommittee investigations is that some tax practitioners are circumventing current state and federal constraints on charging tax service fees that are dependent on the amount of promised tax benefits. Traditionally, accounting firms charged flat fees or hourly fees for their tax services. In the 1990s, however, they began charging ''value added'' fees based on, in the words of one accounting firm's manual, ''the value of the services provided, as opposed to the time required to perform the services.'' In addition, some firms began charging ''contingent fees'' that were calculated according to the size of the paper ''loss'' that could be produced for a client and used to offset the client's other taxable income the greater the so-called loss, the greater the fee.

In response, many states prohibited accounting firms from charging contingent fees for tax work to avoid creating incentives for these firms to devise ways to shelter substantial sums. The SEC and the American Institute of Certified Public Accountants also issued rules restricting contingent fees, allowing them in only limited circumstances. Recently, the Public Company Accounting Oversight Board issued a similar rule prohibiting public accounting firms from charging contingent fees for tax services provided to the public companies they audit. Each of these federal, state, and professional ethics rules seeks to limit the use of contingent fees under certain, limited circumstances.

The Subcommittee investigation found that tax shelter fees, which are typically substantial and sometimes exceed $1 million, are often linked to the amount of a taxpayer's projected paper losses which can be used to shelter income from taxation. For example, in four tax shelters examined by the Subcommittee in 2003, documents show that the fees were equal to a percentage of the paper loss to be generated by the transaction. In one case, the fees were typically set at 7 percent of the transaction's generated ''tax loss'' that clients could use to reduce other taxable income. In another, the fee was only 3.5 percent of the loss, but the losses were large enough to generate a fee of over $53 million on a single transaction. In other words, the greater the loss that could be concocted for the taxpayer or ''investor,'' the greater the profit for the tax promoter. Think about that—greater the loss, the greater the profit. How's that for turning capitalism on its head!

In addition, evidence indicated that, in at least one instance, a tax advisor

was willing to deliberately manipulate the way it handled certain tax products to circumvent contingent fee prohibitions. An internal document at an accounting firm related to a specific tax shelter, for example, identified the states that prohibited contingent fees. Then, rather than prohibit the tax shelter transactions in those states or require an alternative fee structure, the memorandum directed the firm's tax professionals to make sure the engagement letter was signed, the engagement was managed, and the bulk of services was performed ''in a jurisdiction that does not prohibit contingency fees.''

Right now, the prohibitions on contingent fees are complex and must be evaluated in the context of a patchwork of federal, state, and professional ethics rules. Section 304 of the bill would establish a single enforceable rule, applicable nationwide, that would prohibit tax practitioners from charging fees calculated according to a projected or actual amount of tax savings or paper losses.

The bill would also help fight abusive tax shelters that are disguised as complex investment opportunities and use financing or securities transactions provided by financial institutions. In reality, tax shelter schemes lack the economic risks and rewards associated with a true investment. These phony transactions instead often rely on the temporary use of significant amounts of money in low risk schemes mischaracterized as real investments. The financing or securities transactions called for by these schemes are often supplied by a bank, securities firm, or other financial institution.

Currently the tax code prohibits financial institutions from providing products or services that aid or abet tax evasion or that promote or implement abusive tax shelters. The agencies that oversee these financial institutions on a daily basis, however, are experts in banking and securities law and generally lack the expertise to spot tax issues. Section 305 would crack down on financial institutions' illegal tax shelter activities by requiring federal bank regulators and the SEC to work with the IRS to develop examination techniques to detect such abusive activities and put an end to them.

These examination techniques would be used regularly, preferably in combination with routine regulatory examinations, and the regulators would report potential violations to the IRS. The agencies would also be required to prepare joint reports to Congress in 2009 and 2012 on preventing the participation of financial institutions in tax evasion or tax shelter activities.

During hearings before the Permanent Subcommittee on Investigations on tax shelters in November 2003, IRS Commissioner Everson testified that his agency was barred by Section 6103 of the tax code from communicating information to other federal agencies that would assist those agencies in their law enforcement duties. He pointed out that the IRS was barred from providing tax return information to the SEC, federal bank regulators, and the Public Company Accounting Oversight Board (PCAOB)—even, for example, when that information might assist the SEC in evaluating whether an abusive tax shelter resulted in deceptive accounting in a public company's financial statements, might help the Federal Reserve determine whether a bank selling tax products to its clients had violated the law against promoting abusive tax shelters, or help the PCAOB judge whether an accounting firm had impaired its independence by selling tax shelters to its audit clients.

A recent example demonstrates how harmful these information barriers are to legitimate law enforcement efforts. In 2004, the IRS offered a settlement initiative to companies and corporate executives who participated in an abusive tax shelter involving the transfer of stock options to family-controlled entities. Over a hundred corporations and executives responded with admissions of wrongdoing. In addition to tax violations, their misconduct may be linked to securities law violations and improprieties by corporate auditors or banks, but the IRS has informed the Subcommittee that it is currently barred by law from sharing the names of the wrongdoers with the SEC, banking regulators, or PCAOB.

These communication barriers are outdated, inefficient, and ill-suited to stopping the torrent of tax shelter abuses now affecting or being promoted by so many public companies, banks, and accounting firms. To address this problem, Section 306 of this bill would authorize the Treasury Secretary, with appropriate privacy safeguards, to disclose to the SEC, federal banking agencies, and the PCAOB, upon request, tax return information related to abusive tax shelters, inappropriate tax avoidance, or tax evasion. The agencies could then use this information only for law enforcement purposes, such as preventing accounting firms or banks from promoting abusive tax shelters, or detecting accounting fraud in the financial statements of public companies.

The bill would also provide for increased disclosure of tax shelter information to Congress. Section 307 would make it clear that companies providing tax return preparation services to taxpayers cannot refuse to comply with a Congressional document subpoena by citing Section 7216, which prohibits tax return preparers from disclosing taxpayer information to third parties. Several accounting and law firms raised this claim in response to document subpoenas issued by the Permanent Subcommittee on Investigations, contending they were barred by the nondisclosure provision in Section 7216 from producing documents related to the sale of abusive tax shelters to clients for a fee.

The accounting and law firms maintained this position despite an analysis provided by the Senate legal counsel showing that the nondisclosure provision was never intended to create a privilege or to override a Senate subpoena, as demonstrated in federal regulations interpreting the provision. This bill would codify the existing regulations interpreting Section 7216 and make it clear that Congressional document subpoenas must be honored.

Section 307 would also ensure Congress has access to information about decisions by the Treasury related to an organization's tax exempt status. A 2003 decision by the D.C. Circuit Court of Appeals, Tax Analysts v. IRS, struck down certain IRS regulations and held that the IRS must disclose letters denying or revoking an organization's tax exempt status. The IRS has been reluctant to disclose such information, not only to the public, but also to Congress, including in response to requests by the Subcommittee.

For example, in 2005, the IRS revoked the tax exempt status of four credit counseling firms, and, despite the Tax Analysts case, claimed that it could not disclose to the Subcommittee the names of the four firms or the reasons for revoking their tax exemption. Our bill would make it clear that, upon receipt of a request from a Congressional committee or subcommittee, the IRS must disclose documents, other than a tax return, related to the agency's determination to grant, deny, revoke or restore an organization's exemption from taxation.

The Treasury Department recently issued new standards for tax practitioners issuing opinion letters on the tax implications of potential tax shelters as part of Circular 230. Section 308 of the bill would provide express statutory authority for these and even clearer regulations.

The public has traditionally relied on tax opinion letters to obtain informed and trustworthy advice about whether a tax-motivated transaction meets the requirements of the law. The Permanent Subcommittee on Investigations has found that, in too many cases, tax opinion letters no longer contain disinterested and reliable tax advice, even when issued by supposedly reputable accounting or law firms. Instead, some tax opinion letters have become marketing tools used by tax shelter promoters and their allies to sell clients on their latest tax products. In many of these cases, financial interests and biases were concealed, unreasonable factual assumptions were used to justify dubious legal conclusions, and taxpayers were misled about the risk that the proposed transaction would later be designated an illegal tax shelter. Reforms are essential to address these abuses and restore the integrity of tax opinion letters.

The Treasury Department recently adopted standards that address a number of the abuses affecting tax shelter opinion letters; however, the standards

could be stronger yet. Our bill would authorize Treasury to issue standards addressing a wider spectrum of tax shelter opinion letter problems, including: preventing concealed collaboration among supposedly independent letter writers; avoiding conflicts of interest that would impair auditor independence; ensuring appropriate fee charges; preventing practitioners and firms from aiding and abetting the understatement of tax liability by clients; and banning the promotion of potentially abusive tax shelters. By addressing each of these areas, a beefed-up Circular 230 could help reduce the ongoing abusive practices related to tax shelter opinion letters.

Finally, Title IV of the bill incorporates a Baucus-Grassley proposal which would strengthen legal prohibitions against abusive tax shelters by codifying in Federal tax statutes for the first time what is known as the economic substance doctrine. This anti-tax abuse doctrine was fashioned by federal courts evaluating transactions that appeared to have little or no business purpose or economic substance apart from tax avoidance. It has become a powerful analytical tool used by courts to invalidate abusive tax shelters. At the same time, because there is no statute underlying this doctrine and the courts have developed and applied it differently in different judicial districts, the existing case law has many ambiguities and conflicting interpretations.

This language was developed under the leadership of Senators BAUCUS and GRASSLEY, the Chairman and Ranking Member of the Finance Committee. The Senate has voted on multiple occasions to enact it into law, but House conferees have rejected it each time. Since no tax shelter legislation would be complete without addressing this issue, Title IV of this comprehensive bill proposes once more to include the economic substance doctrine in the tax code.

The eyes of some people may glaze over when tax shelters and tax havens are discussed, but unscrupulous taxpayers and tax professionals clearly see illicit dollar signs. Our commitment to crack down on their tax abuses must be as strong as their determination to get away with ripping off America and American taxpayers.

Our bill provides powerful new tools to end the tax haven and tax shelter abuses. Tax haven and tax shelter abuses contribute nearly $100 billion to the $345 billion annual tax gap, which represents taxes owed but not paid. It's long past time for taxes owing to the people's Treasury to be collected. And it's long past time for Congress to end the shifting of a disproportionate tax burden onto the shoulders of honest Americans.

Mr. OBAMA. Mr. President, I rise today to speak about the Stop Tax Haven Abuse Act, which I am proud to cosponsor with Senators LEVIN and COLEMAN. This bill seeks to improve the fairness of our tax system by deterring the abuse of secret tax havens and unacceptable tax avoidance strategies. It is a serious solution to a serious problem.

An investigation by the Senate Permanent Subcommittee on Investigations found that offshore tax havens and secrecy jurisdictions hold trillions of dollars in assets and are often used as havens for tax evasion, financial fraud, and money laundering. Experts estimate that abusive tax shelters and tax havens cost this country between $40 billion and $70 billion every year, and the burden of filling this gap is borne unfairly by taxpayers who follow the rules and can't afford high-priced lawyers and accountants to help them game the system.

The problem is not new, but we need a new solution. Several years ago, the subcommittee heard testimony from the owner of a Cayman Island offshore bank who estimated that all of his clients—100 percent—were engaged in tax evasion, and 95 percent were U.S. citizens. In 2000, the Enron Corporation—remember Enron?—established over 441 offshore entities in the Cayman Islands. A 2004 report found that U.S. multinational corporations are increasingly attributing their profits to offshore jurisdictions. A 2005 study of high-net-worth individuals worldwide estimated that their offshore assets now total $11.5 trillion. The IRS has estimated that more than half a million U.S. taxpayers have offshore bank accounts and access those funds with offshore credit cards.

Unfortunately, the tax, corporate, or bank secrecy laws and practices of about 50 countries make it nearly impossible for American authorities to gain access to necessary information about U.S. taxpayers in order to enforce U.S. tax laws. Today, the Government has the burden of proving that a taxpayer has control of the tax haven entity and is the beneficial owner. This allows taxpayers to rely on the secrecy protections of tax havens to deceive Federal tax authorities and evade taxes.

This is not a political issue of how low or high taxes ought to be. This is a basic issue of fairness and integrity. Corporate and individual taxpayers alike must have confidence that those who disregard the law will be identified and adequately punished. Those who defy the law or game the system must face consequences. Those who enforce the law need the tools and resources to do so. We cannot sit idly by while tax secrecy jurisdictions impede the enforcement of U.S. law.

Under this bill, if you create a trust or corporation in a tax haven jurisdiction, send it assets, or benefit from its actions, the Federal Government will presume in civil judicial and administrative proceedings that you control the entity and that any income generated by it is your income for tax, securities, and money-laundering purposes. The burden of proof shifts to the corporation or the individual, who may rebut these presumptions by clear and convincing evidence.

This bill provides an initial list of offshore secrecy jurisdictions where these evidentiary presumptions will apply. Taxpayers with foreign financial accounts in Anguilla, Bermuda, the Cayman Islands, or Dominica, for example, should be prepared to report their accounts to the IRS. And this bill will make it easier for the IRS to find such taxpayers if they do not.

The Treasury Secretary may add to or subtract from the list of offshore secrecy jurisdictions. The list does not reflect a determination that a country is necessarily uncooperative but merely that it is difficult to obtain adequate financial and beneficial ownership information from that country and it is ripe for tax abuse. If an offshore jurisdiction is in fact uncooperative and impedes U.S. tax enforcement, however, this bill gives Treasury the authority to impose sanctions, including the denial of the right to issue credit cards for use in the United States.

This bill also establishes a $1 million penalty on public companies or their officers who fail to disclose foreign holdings and requires hedge funds and private equity funds to establish anti-money laundering programs and to submit suspicious activity reports. Importantly, this bill clarifies that the sole purpose of a transaction cannot legitimately be to evade tax liability. Transactions must have meaningful ''economic substance'' or a business purpose apart from tax avoidance or evasion.

There is no such thing as a free lunch—someone always has to pay. And when a crooked business or shameless individual does not pay its fair share, the burden gets shifted to others, usually to ordinary taxpayers and working Americans without access to sophisticated tax preparers or corporate loopholes.

This bill strengthens our ability to stop shifting the tax burden to working families. All of us must pay our fair share of the cost of securing and running this country. There is no excuse for benefiting from the laws and services, institutions, and economic structure of our Nation, while evading your responsibility to do your part. I believe it is our job to keep the system fair, and that is what this bill seeks to do.

I commend Senator LEVIN and Senator COLEMAN for their leadership on this important issue. I am proud to be a cosponsor of this bill and urge my colleagues to support it.

By Mrs. FEINSTEIN:

S.J. Res. 3. A joint resolution to specify an expiration date for the authorization of use of military force under the Authorization for Use of Military Force Against Iraq Resolution of 2002 and to authorize the continuing presence of United States forces in Iraq after that date for certain military operations and activities; to the Committee on Foreign Relations.

Mrs. FEINSTEIN. Yesterday, the House of Representatives clearly expressed its support for our troops and its disapproval of the President's action to escalate the war. Today, it is the Senate's turn.

Today, I believe that by voting for cloture, a majority of the Senate will convey the same message. There may not be 60 votes, but I believe there will be a majority. Our forces have been in Iraq for 4 years, $380 billion has been spent, more than 3,000 troops have been killed, and nearly 24,000 have been wounded. My home State of California has lost more than 300 brave men and women, with thousands injured.

Iraq is in chaos: Sunni fighting Shia, Shia fighting Sunni, car bombs, IEDs, assassinations, mortar attacks, downed helicopters, death squads, and sabotaged infrastructure. Every day, we learn of new attacks, new casualties, new bloodshed, and no end in sight.

I believe this surge is a mistake. Four years ago, U.S. Armed Forces went to Iraq to be liberators. Today, they are caught in the bloody crossfire of internecine fighting. The question is, Can the American military solve a civil war? I don't believe it can. It was certainly not the mission Congress authorized in 2002. So the time has come for the Senate to say so, just as the House has done. The time has come to declare that our time has come and gone in Iraq. The time has come to speak clearly, and the time has come to change course.

The authorization for use of military force, approved by the Congress in October 2002, carries with it congressional approval of this war. The way to change course is to change that authorization. Therefore, today, I introduce legislation that will put the expiration date of December 31, 2007, on the authorization for use of military force.

The President would be required to return to Congress if he seeks to renew the resolution. The resolution recognizes that conditions have changed since the 2002 authorization was approved. Saddam Hussein is gone. An Iraqi Government has been established. It also recognizes the flaws of the 2002 authorization. Iraq, in fact, had no weapons of mass destruction. It was not closely allied with al-Qaida.

This resolution does not call for a precipitous withdrawal—let me stress that—but it sets a time limit—the remaining 10 months of the year—to stage an orderly redeployment and to transition this mission. That mission would be limited to training, equipping, and advising Iraqi security and police forces; to force protection and security for U.S. Armed Forces and civilian personnel; support of Iraqi security forces for border security and protection, to be carried out with the minimum forces required for that purpose; targeted counterterrorism operations against al-Qaida and foreign fighters within Iraq; and logistical support in connection with these activities.

I believe this legislation is the next logical step following today. It is simple, it is concise. After the majority vote today sends our disapproval to the President, it is time to consider the next step. I submit this resolution as a possible next step.

I ask unanimous consent that the text of the joint resolution be printed in the RECORD.

There being no objection, the joint resolution was ordered to be printed in the RECORD, as follows:

S.J. RES. 3

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. EXPIRATION OF AUTHORIZATION FOR USE OF MILITARY FORCE AGAINST IRAQ.

The authority conveyed by the Authorization for Use of Military Force Against Iraq Resolution of 2002 (Public Law 107–243) shall expire on December 31, 2007, unless otherwise provided in a Joint Resolution (other than Public Law 107–243) enacted by Congress.

SEC. 2. ALLOWANCE FOR CERTAIN MILITARY OPERATIONS AND ACTIVITIES.

Section 1 shall not be construed as prohibiting or limiting the presence of personnel or units of the Armed Forces of the United States in Iraq after December 31, 2007, for the following purposes:

(1) Training, equipping, and advising Iraqi security and police forces.

(2) Force protection and security for United States Armed Forces and civilian personnel.

(3) Support of Iraqi security forces for border security and protection, to be carried out with the minimum forces required for that purpose.

(4) Targeted counter-terrorism operations against al Qaeda and foreign fighters within Iraq.

(5) Logistical support in connection with activities under paragraphs (1) through (4).

SURFACE TRANSPORTATION AND RAIL SECURITY ACT OF 2007—MOTION TO PROCEED

Mr. REID. Mr. President, I ask unanimous consent that on Tuesday, February 27, at 11:30 a.m., the Senate proceed to the consideration of S. 184, Calendar No. 26, a bill to provide improved rail and surface transportation security.

The PRESIDING OFFICER. Is there objection?

Mr. MCCONNELL. Reserving the right to object, my understanding is the Senate would next turn to the so-called 9/11 bill on which the Homeland Security and Governmental Affairs Committee worked. That bill is not yet on the calendar and will be filed sometime this week.

I understand that the pending unanimous consent request is that we turn to a different bill, which has been reported by the Commerce Committee. At this point, I am compelled to object to this unanimous consent request and say to the majority leader, once the 9/11 bill is available and Members have had an opportunity to review the legislation, I will be happy to revisit this consent request. So I, therefore, object.

The PRESIDING OFFICER. Objection is heard.

Mr. REID. Mr. President, in response to my friend, he is absolutely right. We had every intention of moving to the Homeland Security bill, but it wasn't reported out of the committee. The matter I read, Calendar No. 26, is part of a big bill. I, frankly, understand why there is an objection. We are going to file a cloture motion. Hopefully, in the interim period of time, when people have a chance to look at this bill, we will get consent from the Republicans to move forward.

The reason I am moving to this bill now is I didn't want to waste Tuesday. Time is so precious around here that I wanted to get to this or some vehicle as soon as we can. We will do our best in the next few days to try to work this out.

The Republican leader already objected to my request?

The PRESIDING OFFICER. That is correct.

CLOTURE MOTION

Mr. REID. Mr. President, I now move to proceed to S. 184 and send a cloture motion to the desk.

The PRESIDING OFFICER. The cloture motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

The assistant legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close the debate on the motion to proceed to S. 184, a bill to provide improved rail and surface transportation security.

Harry Reid, Russell D. Feingold, Daniel K. Inouye, Jack Reed, Sherrod Brown, Ron Wyden, Ken Salazar, Joe Biden, Mary Landrieu, John Kerry, Dick Durbin, Byron L. Dorgan, H.R. Clinton, Bill Nelson, Frank R. Lautenberg, B.A. Mikulski, Patty Murray.

MEASURES DISCHARGED AND PASSED—S. 171, H.R. 49, H.R. 335, H.R. 521, H.R. 433, H.R. 514, AND H.R. 577

Mr. REID. Mr. President, I ask unanimous consent that it be in order to discharge from the Homeland Security and Governmental Affairs Committee the following postal-naming bills and the Senate proceed en bloc to their consideration: S. 171, H.R. 49, H.R. 335, H.R. 521, H.R. 433, H.R. 514, and H.R. 577.

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

Mr. REID. Mr. President, I ask unanimous consent that the bills be read three times, passed, the motions to reconsider be laid upon the table, en bloc; that the consideration of these items appear separately in the RECORD; and that any statements relating to the measures be printed in the RECORD, without intervening action or debate.

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

MICKEY MANTLE POST OFFICE BUILDING

The bill (S. 171) to designate the facility of the United States Postal Service located at 301 Commerce Street in Commerce, Oklahoma, as the ''Mickey Mantle Post Office Building'' was considered, ordered to be engrossed for a third reading, read the third time, and passed, as follows:

S. 171

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. MICKEY MANTLE POST OFFICE BUILDING.

(a) DESIGNATION.—The facility of the United States Postal Service located at 301 Commerce Street in Commerce, Oklahoma, shall be known and designated as the ''Mickey Mantle Post Office Building''.

(b) REFERENCES.—Any reference in a law, map, regulation, document, paper, or other record of the United States to the facility referred to in subsection (a) shall be deemed to be a reference to the ''Mickey Mantle Post Office Building''.

GERALD R. FORD, JR. POST OFFICE BUILDING

The bill (H.R. 49) to designate the facility of the United States Postal Service located at 1300 North Frontage Road West in Vail, Colorado, as the ''Gerald R. Ford, Jr. Post Office Building'' was considered, ordered to a third reading, read the third time, and passed.

GALE W. McGEE POST OFFICE

The bill (H.R. 335) to designate the facility of the United States Postal Service located at 152 North 5th Street in Laramie, Wyoming, as the ''Gale W. McGee Post Office'' was considered, ordered to a third reading, read the third time, and passed.

LANE EVANS POST OFFICE BUILDING

The bill (H.R. 521) to designate the facility of the United States Postal Service located at 2633 11th Street in Rock Island, Illinois, as the ''Lane Evans Post Office Building'' was considered, ordered to a third reading, read the third time, and passed.

SCIPIO A. JONES POST OFFICE BUILDING

The bill (H.R. 433) to designate the facility of the United States Postal Service located at 1700 Main Street in Little Rock, Arkansas, as the ''Scipio A. Jones Post Office Building'' was considered, ordered to a third reading, read the third time, and passed.

SERGEANT LEA ROBERT MILLS BROOKSVILLE AVIATION BRANCH POST OFFICE

The bill (H.R. 514) to designate the facility of the United States Postal Service located at 16150 Aviation Loop Drive in Brooksville, Florida, as the ''Sergeant Lea Robert Mills Brooksville Aviation Branch Post Office'' was considered, ordered to a third reading, read the third time, and passed.

SERGEANT HENRY YBARRA III POST OFFICE BUILDING

The bill (H.R. 577) to designate the facility of the United States Postal Service located at 3903 South Congress Avenue in Austin, Texas, as the ''Sergeant Henry Ybarra III Post Office Building'' was considered, ordered to a third reading, read the third time, and passed.

MEASURES DISCHARGED AND PLACED ON THE CALENDAR—S. 194, S. 219, AND S. 412

Mr. REID. Finally, I ask unanimous consent that the Homeland Security Committee be discharged and the following be placed on the calendar: S. 194, S. 219, and S. 412.

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

RECOGNIZING THE 45TH ANNIVERSARY OF JOHN HERSHEL GLENN, JR.'S HISTORIC ACHIEVEMENT

Mr. REID. Mr. President, I ask unanimous consent that the Judiciary Committee be discharged from further consideration of S. Res. 81 and the Senate then proceed to its consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the resolution by title.

The assistant legislative clerk read as follows:

A bill (S. Res. 81) recognizing the 45th anniversary of John Hershel Glenn, Jr's historic achievement in becoming the first United States astronaut to orbit the Earth.

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

Mr. REID. Mr. President, I know the time is late and a lot of people want to go a lot of different places, but I have to say that John Glenn is one of the most amazing people I have ever known, to think that I had the opportunity to serve with him in this body, a man who was an ace in World War II, knocking down enemy aircraft in his marine vehicle. He was an ace in the Korean war and, of course, America's most famous astronaut.

I will just say in passing, when I first came here as a Senator, at our Tuesday luncheon, Senator Glenn said: Does anybody want to go with me? I am going to go out on the USS *Kennedy*, which is an aircraft carrier. He said: I am going to watch some landings. I said: Well, gee, John Glenn, aircraft carrier, which I have never been on. I said: I will try that. And I did.

It was interesting. We flew out in an airplane. It was stopped very quickly because a hook grabbed the airplane. Then I watched these new pilots, who had never landed on an aircraft carrier, coming in, wings wobbling. They would wave some off: ''Dirty, dirty''—that is the word they used to get this thing out of there. Lots of them landed.

Then John Glenn got in one of those planes and was catapulted off the aircraft carrier and came in on a landing himself. He is an amazing man.

I have one final story about John Glenn. My office was in the Hart Building. Nevada had the champions in double Dutch jump-roping. They were out in the atrium of the Hart Building showing me what they could do. It is amazing—several people jumping at the same time. They asked me to do it. I made—I wouldn't say a fool of myself, but I couldn't do it. I didn't realize John Glenn was standing watching this. Here is a man, at the time had to be 70 years old, and he walked over and said: Can I try that? He was like one of the kids. An amazing man.

This is a resolution recognizing the 45th anniversary of his historic achievement. Becoming the first U.S. astronaut to orbit the Earth is only one of the achievements this great man did—and he is still healthy and strong—with his wonderful wife Annie.

I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, the motion to reconsider be laid upon the table, and that any statements relating to the measure be printed in the RECORD.

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

The resolution (S. Res. 81) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 81

Whereas John Herschel Glenn, Jr. was born on July 18, 1921, in Cambridge, Ohio, and grew up in New Concord, a small college town a few miles from the larger city of Zanesville, Ohio;

Whereas John Glenn attended New Concord High School and earned a Bachelor of Science degree in engineering from Muskingum College, which also awarded him an honorary Doctor of Science degree in engineering;

Whereas John Glenn enlisted in the Naval Aviation Cadet Program shortly after the attack on Pearl Harbor and was commissioned in the United States Marine Corps in 1943;

Whereas John Glenn served in combat in the South Pacific and also requested combat duty during the Korean conflict.

Whereas John Glenn was a dedicated military officer, flying 149 missions during 2 wars;

Whereas John Glenn received many honors for his military service, among them the Distinguished Flying Cross on 6 occasions, the Air Medal with 18 Clusters, the Asiatic-Pacific Campaign Medal, the American Campaign Medal, the World War II Victory Medal, the China Service Medal, the National Defense Service Medal, and the Korean Service Medal;

Whereas John Glenn served several years as a test pilot on Navy and Marine Corps jet fighters and attack aircraft;

Whereas, as a test pilot, John Glenn set a transcontinental speed record in 1957 by completing the first flight to average supersonic speeds from Los Angeles to New York;

Whereas John Glenn was a pioneer in the realm of space exploration and was selected in 1959 as one of the original 7 astronauts in the United States space program, entering the National Aeronautics and Space Administration's (NASA) Project Mercury;

Whereas John Glenn was assigned to the NASA Space Task Group at Langley Research Center in Hampton, Virginia;

Whereas, in 1962, the Space Task Group was moved to Houston, Texas, and became part of the NASA Manned Spacecraft Center;

Whereas, on February 20, 1962, John Glenn piloted the Mercury-Atlas 6 ''Friendship 7'' spacecraft on the first manned orbital mission of the United States;

Whereas, after launching from the Kennedy Space Center in Florida, John Glenn completed a 3-orbit mission around the planet, reaching an approximate maximum altitude of 162 statute miles and an approximate orbital velocity of 17,500 miles per hour;

Whereas John Glenn landed Friendship 7 approximately 5 hours later, 800 miles southeast of the Kennedy Space Center near Grand Turk Island;

Whereas, with that pioneering flight, John Glenn joined his colleagues Alan Shepard and Virgil Grissom in realizing the dream of space exploration and engaging the minds and imaginations of his and future generations in the vast potential of space exploration;

Whereas, after retiring from the space program, John Glenn continued his public service as a distinguished member of the Senate, in which he served for 24 years;

Whereas John Glenn has continued his public service through his work at the John Glenn Institute at Ohio State University, which was established to foster public involvement in the policy-making process, raise public awareness about key policy issues, and encourage continuous improvement in the management of public enterprise;

Whereas, in March 1999, Secretary of Education Richard W. Riley appointed John Glenn as Chair of the newly formed National Commission on Mathematics and Science Teaching for the 21st Century;

Whereas the Commission played a pivotal role in improving the quality of teaching in mathematics and science in the United States;

Whereas, in 1998, John Glenn returned to space after 36 years as a member of the crew of the space shuttle Discovery, serving as a payload specialist and as a subject for basic research on how weightlessness affects the body of an older person; and

Whereas, combined with his previous missions, John Glenn logged over 218 hours in space: Now, therefore, be it

Resolved, That the Senate—

(1) honors the 45th anniversary of John Hershel Glenn, Jr.'s landmark mission piloting the first manned orbital mission of the United States; and

(2) recognizes the profound importance of John Glenn's achievement as a catalyst to space exploration and scientific advancement in the United States.

RECOGNIZING THE AFRICAN-AMERICAN SPIRITUAL

Mr. REID. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 30, S. Res. 69.

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

The assistant legislative clerk read as follows:

A resolution (S. Res. 69) recognizing the African-American spiritual as a national treasure.

The PRESIDING OFFICER. There being no objection, the Senate proceeded to consider the resolution.

Mr. REID. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, the motion to reconsider be laid upon the table, and that any statements relating thereto be printed at the appropriate place in the RECORD as if read, without intervening action or debate.

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

The resolution (S. Res. 69) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 69

Whereas since slavery was introduced into the European colonies in 1619, enslaved Africans remained in bondage until the United States ratified the 13th amendment to the Constitution in 1865;

Whereas during that period in the history of the United States, the first expression of a unique American music was created by enslaved African-Americans who—

(1) used their knowledge of the English language and the Christian religious faith, as it had been taught to them in the New World; and

(2) stealthily wove within the music their experience of coping with human servitude and their strong desire to be free;

Whereas as a method of survival, enslaved African-Americans who were forbidden to speak their native languages, play musical instruments they had used in Africa, or practice their traditional religious beliefs, relied on their strong African oral tradition of songs, stories, proverbs, and historical accounts to create an original genre of music, now known as spirituals;

Whereas Calvin Earl, a noted performer of, and educator on, African-American spirituals, remarked that the Christian lyrics became a metaphor for freedom from slavery, a secret way for slaves to ''communicate with each other, teach their children, record their history, and heal their pain'';

Whereas the New Jersey Historical Commission found that ''some of those daring and artful runaway slaves who entered New Jersey by way of the Underground Railroad no doubt sang the words of old Negro spirituals like 'Steal Away' before embarking on their perilous journey north'';

Whereas African-American spirituals spread all over the United States, and the songs we know of today may represent only a small portion of the total number of spirituals that once existed;

Whereas Frederick Douglass, a fugitive slave who would become one of the leading abolitionists in the United States, remarked that spirituals ''told a tale of woe which was then altogether beyond my feeble comprehension; they were tones loud, long, and deep; they breathed the prayer and complaint of souls boiling over with the bitterest anguish. Every tone was a testimony against slavery and a prayer to God for deliverance from chains.''; and

Whereas section 2(a)(1) of the American Folklife Preservation Act (20 U.S.C. 2101(a)(1)) states that ''the diversity inherent in American folklife has contributed greatly to the cultural richness of the Nation and has fostered a sense of individuality and identity among the American people'': Now, therefore, be it

Resolved, That the Senate—

(1) recognizes that African-American spirituals are a poignant and powerful genre of music that have become one of the most significant segments of American music in existence;

(2) expresses the deepest gratitude, recognition, and honor to the former enslaved Africans in the United States for their gifts to the Nation, including their original music and oral history; and

(3) encourages the people of the United States to reflect on the important contribution of African-American spirituals to United States history and to recognize the African-American spiritual as a national treasure.

MEASURE READ THE FIRST TIME—H.R. 976

Mr. REID. Mr. President, I understand that H.R. 976 has been received at the desk from the House, and I ask for its first reading.

The PRESIDING OFFICER. The clerk will read the title of the bill for the first time.

The assistant legislative clerk read as follows:

A bill (H.R. 976) to amend the Internal Revenue Code of 1986 to provide tax relief for small businesses, and for other purposes.

Mr. REID. Mr. President, I now ask for a second reading but object to my own request.

The PRESIDING OFFICER. Objection is heard. The bill will receive a second reading on the next legislative day.

AUTHORITY FOR COMMITTEES TO REPORT

Mr. REID. Mr. President, I ask unanimous consent that notwithstanding a recess/adjournment of the Senate, committees may report legislative and Executive Calendar business on Thursday, February 22, 2007, from 10 a.m. to 12 noon.

I would say, Mr. President, that is when the bill the Senate Republican leader and I were talking about will be reported, the homeland security matter.

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

AUTHORITY TO MAKE APPOINTMENTS

Mr. REID. I ask unanimous consent that notwithstanding the recess or adjournment of the Senate, the President of the Senate, the President of the Senate pro tempore, and the majority and minority leaders be authorized to make appointments to commissions, committees, boards, conferences, or interparliamentary conferences authorized by law, by concurrent action of the two Houses, or by order of the Senate.

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

APPOINTMENTS

The PRESIDING OFFICER. The Chair, on behalf of the President pro

tempore and upon the recommendation of the Republican Leader, pursuant to Section 2(b) of Public Law 98–183, as amended by Public Law 103–419, appoints Gail Heriot, of California, to the United States Commission on Civil Rights,

The Chair, on behalf of the President pro tempore, pursuant to Public Law 94–118, Section 4(a)(3), appoints the Senator from Alaska (Ms. MURKOWSKI) to the Japan-United States Friendship Commission.

The Chair, on behalf of the President pro tempore, pursuant to Public Law 106–398, as amended by Public Law 108–7, in accordance with the qualifications specified under section 1238(b)(3)(E) of Public Law 106–398, and upon the recommendation of the Republican Leader, in consultation with the chairmen of the Senate Committee on Armed Services and the Senate Committee on Finance, appoints the following individual to the United States-China Economic Security Review Commission: Mr. Dennis Shea of Virginia, for a term expiring December 31, 2008, vice Fred Thompson.

ORDERS FOR MONDAY, FEBRUARY 26, 2007

Mr. REID. I ask unanimous consent that when the Senate completes its business today, it stand adjourned until Monday at 2 p.m, February 26; that on Monday, following the prayer and pledge, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for the two leaders be reserved; and following the reading of Washington's Farewell Address, there be a period of morning business with Senators permitted to speak for up to 10 minutes each.

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

ADJOURNMENT UNTIL MONDAY, FEBRUARY 26, 2007 AT 2 P.M.

Mr. REID. If there is no further business to come before the Senate today, and the Republican leader has no further remarks, I now ask unanimous consent the Senate stand adjourned under the provisions of H. Con. Res. 67.

There being no objection, the Senate, at 3:27 p.m., adjourned until Monday, February 26, 2007, at 2 p.m.