more electrical engineers, we don't need any more teachers and nurses and doctors—no, we know better than that. We need them. We need all of them, and their strength makes us a stronger Nation.

So the day will come, and I hope soon, when we will have a chance for those who follow the debate so closely and to those who understood their fate was in the hands of the Senators who voted this morning.

Do not give up. We have not given up yet and you should not give up. We are going to keep pursuing this. We are in a sad and troubling moment in American history when the issue of immigration is so divisive. But let's be honest, it has always been divisive. There have always been people saying: No more immigrants, please, in this nation of immigrants.

Immigrants have to play by the rules. They have to follow the law. I understand that. But let's not turn our back on our heritage as a nation. The strength of America is its diversity. The fact that we come from the four corners of the world to call this place home, the fact that our parents and grandparents had the courage to pick up and move, rather than to be content with a life of mediocre opportunity—those are the people who made America, those are the ones who defined who we are. It is why we are special in this world, if we are, and I think we are.

We cannot let these young people go. We cannot afford to let them go. For those several of the Senators today who stuck their necks out a mile, a political mile to cast this vote, I thank you from the bottom of my heart, and these DREAM Act kids thank you too. The American dream will be there some day, and we will keep working until it happens.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

IRAQ

Mr. FEINGOLD. Mr. President, last week marked the 5-year anniversary of President Bush's signing the Congressional resolution that authorized him to use military force in Iraq. That resolution has proved to be a disaster for our country, opening the door to a war that has undermined our top national security priority, the fight against al-Qaida and its affiliates.

More than 5 years after the authorization of war, America is mired in a conflict that continues to have no end in sight. Nearly 4,000 of our soldiers have died and more than 27,000 have been wounded. Hundreds of thousands of Iraqi civilians have been killed, if not more, and at least 4.5 million have been displaced from their homes. The region is more unstable, and our credibility throughout the international community has been significantly damaged.

We have spent over a half trillion dollars and stretched our military to the breaking point. Who knows how many more billions will be spent and how many brave Americans will die while the President pursues a military solution to problems that can only be solved by a political settlement in Iraq.

At the same time, al-Qaida has reconstituted itself along the Afghanistan-Pakistan border region and has developed new affiliates around the globe. Al-Qaida has been strengthened, not weakened, since we authorized military action against, and then want to war in, Iraq.

Indeed, this senseless war has made us more vulnerable, not more secure. Yet it continues endlessly with only a small token drawdown of forces expected in the coming months, and no timeline from this administration as to when more troops will come home.

The American people know this war does not make sense. They expect us to do everything in our power to end it. Now that does not mean neglecting domestic priorities, and there are plenty of those to address, but it does mean we cannot, in good conscience, simply put Iraq on the back burner. We cannot simply tell ourselves and our constituents we have done everything we could. Finding the votes to end this war is not an easy task, but for the sake of the country, we must keep trying. I, for one, am not prepared to say, in late October, with weeks to go before we adjourn for the year, that Iraq can wait until we come back in 2008. Believe me, the administration and its supporters would like nothing better than to change the subject from Iraq. Every time we insist on debates and votes on Iraq, they complain loudly that we are taking time away from the country's true priorities. But as we were reminded last November, however, ending the disastrous Iraq war is one of the American people's top priorities. It may well be their top priority, and we owe it to them to make it our top priority as well.

While the administration continues to refuse to acknowledge that we have severely strayed off course, the war drags on and on, and more brave American soldiers are being wounded or killed. But it is not only the President and his administration that is at fault; many of my colleagues here in Congress have expressed concerns about the war but refuse to take real action to end it. They have prevented Congress from acting to secure our country and restore our global leadership.

I will not stand idly by while this mistaken war continues. I will continue working to end this war and bring our troops home. I will continue looking in the days and weeks ahead for opportunities to debate and vote on ending the war, this year, and, if necessary, next as well.

My colleagues may complain, they may be inconvenienced, they may prefer to focus on other matters. But this Congress has no greater priority than making right the mistake it made more than 5 years ago when it authorized this misguided war.

I do not want to have to come to the floor again in a year to mark another anniversary of the war's authorization, and to again implore my colleagues to act. I do not want the American people to lose faith in their elected leaders for pursuing a war they rightly oppose. I do not want more American troops to be killed for a war that does not serve our national security interests.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. I ask unanimous consent to speak as in morning business.

The PRESIDING OFFICER. We are in morning business.

ALTERNATIVE MINIMUM TAX

Mr. WYDEN. Mr. President, this country is headed toward a total meltdown on taxes. I am going to spend a few minutes this afternoon to talk about how that can be cooled off for a bit.

Yesterday, Treasury Secretary Paulson warned that unless the Congress acts within the next month on the alternative minimum tax, up to 50 million households, more than a third of all taxpayers, could be clobbered with new taxes. Congress has known for some time that unless the alternative minimum tax is addressed, 23 million taxpayers would be hit with the double whammy of having to calculate their taxes twice, and typically pay a higher tax bill.

First, they are going to have to do their taxes using the regular 1040 form; then they will have to calculate their taxes using the alternative minimum tax, which has a completely different and more complex set of forms.

Having to do your taxes once is bad enough. On average, that takes something like 15 to 30 hours, depending on whether a taxpayer is itemizing. But having to do your taxes is simply bureaucratic water torture.

Yesterday's announcement by Treasury Secretary Paulson revealed that twice as many taxpayers as previously estimated could be put in bureaucratic limbo by the alternative minimum tax and face delays in processing their returns and getting a tax refund. The problem is going to get worse and worse each year, as more and more taxpaying Americans are dragged into the alternative minimum tax parallel universe of tax rules, because the tax law is now stuck in a time warp.

It was never indexed for inflation. If Congress does not act, an estimated 30 million taxpaying Americans are going to be hit by the alternative minimum tax double whammy in 2010.

The Congress has not been able to get ahead of the problem. It is simply, at this point, trying to keep the problem from getting worse. Each year, the cost of even the so-called temporary patch to keep the AMT from clobbering more persons goes up. This year it will cost $55 billion to preserve the status quo. The next year the cost will go to $80 billion. Over 10 years the cost is an astounding $870 billion.

The Senate Finance Committee, on which I serve, is trying to find a way to pay for a 1-year fix. Senators are working in good faith in a bipartisan fashion, but there is not a huge pot of money out there to pay for a $55 billion patch for the alternative minimum tax.

I will be working with my colleagues on a bipartisan basis to look at every conceivable possibility to come up with the money for 1 year of alternative minimum tax relief. But certainly the Congress ought to start, and start now, to find a clear path out of the budgetary haze. I think that path and all roads that the Congress ought to be looking at should lead to comprehensive tax reform in our country.

This week the House Ways and Means chairman plans to unveil his proposal that would repeal the alternative minimum tax as part of a larger tax reform effort. Over the summer, Treasury Secretary Paulson called for corporate tax reform.

Ways and Means Chairman RANGEL has indicated he is going to look at the issue of corporate reform as part of broader legislation he wants to consider. But I think there is an opportunity now, if the administration would engage the Congress on tax reform, and there is a model. The model is one where a Republican President, Ronald Reagan, worked with the Democratic Congress to achieve historic reform in 1986. It was based on a simple set of principles. Those principles were: It ought to be possible for everybody in our country to get ahead. It ought to be possible for people who work for a wage and people who make money through investments to get ahead.

It was a system that kept progressivity so that there was a sense of fairness for all Americans. It was a system based on cleaning out a lot of unnecessary tax breaks, clutter in the Tax Code, in order to finance reform.

That is what I have proposed to do in legislation that I call the Fair Flat Tax Act. I believe there are real opportunities for bipartisan reform, starting with the issue of tax simplification. In our Fair Flat Tax Act we have a 1-page 1040 form, something like 30 lines long.

President Bush had a tax reform commission that looked at reform. Their simplification process involved a form that was something like 34 lines long. For purposes of Government work, that is about the same thing. We could get a bipartisan agreement on tax simplification, if the President engaged the Congress fairly quickly. Certainly, the other issues will take a great deal more thought and involve more complexity, but I have been asking witnesses who come before the Finance Committee their views about tax reform. These are experts who come from across the political spectrum. They share widely differing views. But of the witnesses who came to the Finance Committee, 19 out of 20 witnesses agree with my fundamental premise that the model of 1986, holding down rates for everybody, keeping progressivity and financing it by getting rid of loopholes and breaks, those witnesses all said the 1986 model, put together by the late President Reagan and Democrats in Congress, is still a model that makes sense for today.

One of the witnesses even said:

> Baseball fans remember the moment when Babe Ruth pointed at the stands and hit a home run, and tax geeks remember the 1986 Act with similar relish.

Like the 1986 act, I start with simplification, as I have outlined. Then I look to make the Tax Code flatter to make sure that instead of six individual brackets, we would have perhaps three. I start with the rates Ronald Reagan started with, but I am not wedded to those particular rates. Ronald Reagan and Bill Bradley and others in 1986 looked at something in the vicinity of 15 and 28 percent. The point is, if Members of this body, working with the President on a bipartisan basis, want to get into this, it would be possible to look at comprehensive tax reform now. The alternatives, as the Senate sees how difficult it is to fix the alternative minimum tax and deal with various proposals as it relates to investment and hedge funds, strike me as nowhere near as appealing as dealing with comprehensive tax reform.

Many have raised the question of the issue of the differential treatment between work and wealth. It is a fact that the cop walking the beat today who makes their money on wages pays taxes at a significantly higher rate than somebody who makes their money from investments. That is a fact that ought to trouble all Americans. What we ought to be trying to do is not pit those two against each other but look at an approach such as the one pursued in 1986 so that all Americans have a chance to get ahead. That is what we are about as a nation, not pitting one group of people against another. We want people who work for a wage to have a chance to get ahead as well as pay for necessities for their families. We all understand how important investment is at a time when we face great economic challenges globally. The fair flat tax of 2007 seeks to try to ensure that all Americans would have an opportunity to get ahead and provides real relief to the middle class through fewer exclusions, exemptions, deductions, deferrals, credits, and special rates for certain businesses and activities and through the setting of one single flat corporate rate.

On the individual side, the fair flat tax ends favoritism for itemizers while approving deductions across the board. The standard deduction would be tripled for standard filers from $5,000 to $15,000 and raised from $10,000 to $30,000 for married couples. As a result, the vast majority of Americans would be better off claiming the standard deduction than having to itemize their deductions, so filing will be simplified for all Americans. We also keep the deductions most used by middle-class families, as Ronald Reagan and Bill Bradley and others who worked so hard in 1986 did. We protect the home mortgage interest break, the one for charitable contributions, and the credits for children, education, and earned income. But nobody would have to calculate their taxes twice under the Fair Flat Tax Act.

The alternative minimum tax would be eliminated. This is particularly important right now as citizens look at the challenges they are going to face next year.

What makes the Fair Flat Tax Act unique is it also corrects one of the most glaring inequities in the current tax system; that is, regressive State and local taxes. Under current law, low and middle-income taxpayers get hit with a double whammy once again. Compared to those who are more fortunate, they pay more of their income in State and local taxes. Poor families pay more than 11 percent, and middle-income families pay about 10 percent of their income in State and local taxes, while more fortunate individuals pay only about half. Because many low- and middle-income taxpayers don't itemize, they get no credit on their Federal forms for paying State and local taxes. In fact, two-thirds of the Federal deduction for State and local taxes goes to those with substantial incomes. Under the Fair Flat Tax Act, for the first time the Federal code would look at the individual's entire tax picture, their combined Federal, State, and local tax burden, and give credit to low and middle-income individuals to correct for regressive State and local taxes.

What this all means—and we had Jane Gravelle and her excellent team at the Congressional Research Service work on these numbers—is that the typical middle-class family with wage and salary income up to approximately $150,000 a year would see tax relief in a way that would not cause the Federal Government to lose revenue.

Finally, by simplifying the code, there are other benefits. With a simpler system, it would be harder for individuals to take advantage of the system and easier for the Internal Revenue Service to catch those who do cheat. At present, there is a tax gap between taxes owed and collected of over $300 billion per year. Chairman BAUCUS and Senator GRASSLEY have done yeoman's work on this issue. I believe the Fair Flat Tax Act can make, in addition, a significant dent in dealing with the tax gap, raising a significant amount of revenue from a source that would not

increase taxes. The Fair Flat Tax Act, as it relates to the tax gap issue, is a win for all Americans except for those who have been cheating the system.

I am obviously aware that the clock is ticking down on this session of Congress. Certainly, by early next year, in the thick of a Presidential election, something such as this is daunting. But it is time for Congress to get started now on what witness after witness after witness in the Finance Committee is saying; that is, the urgent need, after scores of tax changes, to get about draining the swamp.

To give you an idea of what the numbers are with respect to tax changes, the latest analysis shows we have had something akin to 15,000 tax changes. That comes to three for every working day. Even regional IRS offices, according to practitioners I talk to, cannot agree among themselves as to how to apply this increasingly complicated Tax Code.

It is time to get started. The Bush tax cuts expire in 2010. Certainly, that is going to cause additional confusion and chaos for taxpayers. With the problems the Congress is wrestling with now, such as the immediate crunch of the alternative minimum tax and with the hammer poised to come down in 2010 with all the other expiring tax laws, there is a strong incentive for members of both political parties to come to the table and get to work on tax reform.

I hope colleagues will look at the Fair Flat Tax Act as a way to start the debate. I don't consider it the last word on this extraordinarily important subject, but I hope we can begin the debate now.

I yield the floor and suggest the absence of a quorum.

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

The assistant legislative clerk proceeded to call the roll.

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

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

Mr. LOTT. Mr. President, what is the order of business at this time?

The PRESIDING OFFICER. We are in morning business.

Mr. LOTT. Until what time?

The PRESIDING OFFICER. There is no time limit.

AMTRAK

Mr. LOTT. Mr. President, while we are in this morning business period and in anticipation of going to the next legislation, I wish to make some opening comments about what happened here and make a plea to my colleagues on both sides of the aisle, but particularly my own side of the aisle, that we not object to going to consideration of Amtrak legislation.

I have been working on this issue for several years now. I think it is an important issue. It is an important part of our transportation system in America. I believe that for the future development of our country, for the mobility of our country, for the creation of jobs, the maintaining of jobs, for safety, security, and access, we should pay attention to infrastructure in America, and lanes, planes, trains, ports, and harbors. This is critical to our future economic development and to our American lifestyle.

I have been working for years to upgrade and improve the Federal Aviation Administration, the air traffic control system so we can have less congestion in the airways and fewer delays, and modernization. We are still working on that. We did get FAA reauthorization a few years ago. Now it is back up but, unfortunately, stalled right now. We did pass a highway bill a few years ago that had many good things in it. But here is my point: You can only build so many lanes until you can't build any more. You can only have so many planes in the sky until you can't have any more. So what is the other alternative? Trains.

Now, I am not from a State that is hugely dependent on the rail passenger system. We get some of the benefits of it. But part of the problem is we don't have enough access, enough opportunities in that area, or we have delays and problems such as that. Why do we have delays? Because we haven't modernized the Amtrak system. Because we have not worked through the Transportation Department to put in some reforms, decide what is needed in terms of money, and how to get more capitalization. We haven't done the reforms.

I was pleased to be involved the last time we did some Amtrak legislation. That was several years ago. I stood right in this very spot and told my friend JOHN MCCAIN from Arizona if it didn't work and if Amtrak didn't do a better job, I would eat it without salt. Well, I guess I should have probably eaten it without salt later on. It didn't do everything I hoped it would. But what is the alternative? Do we want a national rail passenger system or not? I think we do. I don't mean only on the Northeast corridor, although I love the Northeast corridor. I have been delighted to work with my friend and colleague from New Jersey, Senator LAUTENBERG, on this legislation, because I want good Amtrak service between Washington and New York City. Frankly, I would rather ride the Acela to New York City than the shuttle, the airline shuttle. You go to the airport; you wait; you are delayed. You get on the train. You ride the Acela. You do your computer. You are not crowded. It is nice, clean. It works. You can get a little something to eat, and you arrive in New York City.

I realize Acela is one of the best in the country, but we need to do more. In fact, putting money in it—and by the way, not enough—year after year we are starving it to death and then we are saying, Why didn't it do better? It is because we haven't given them more opportunities, we haven't had more requirements, we haven't had reforms. I tried for the past 2 years to get this legislation up. We had some objections. We had some Senators who wanted to offer amendments. My attitude is: Fine. If you have amendments, let's go with them. Administration: If you have some reforms, fine, let's do it. But we need to get this thing done.

Now here we are, we have a different majority. Senator LAUTENBERG is the chairman of the committee. But basically, this is the bill he and I put together 3 years ago. It is time to do it. It is not perfect. It has some reforms in it. It has some requirements in it. By the way, more people are riding Amtrak, and they have more income. They are doing better. If we give them more incentives, if we get them to close some of the routes that are never going to be profitable, they are not going to work, it would be even better than that.

I am not going to give my full opening speech now, even though I sound like it. I am saying to my colleagues, we should not object to the motion to proceed on every bill, and filibuster the motion to proceed. That is bad business. Do it judiciously? Yes. If you want to slow this place down time after time after time after time, yes, we can do that. But I stood here on the floor earlier today and last night and said: If the Senate will do the right thing on this judicial nomination, Leslie Southwick, that will be a step forward to show that this place can work together. We can be civil. We can be less partisan, and there will be some benefits. I am standing right here right now saying this is the next step. Let's not tangle this bill up because we are not ready, or because we may not like it. You don't like it? Vote against it. You want more? Bring your amendments. Let's get this done. I hope my colleagues will not try to block the motion to proceed. Senator REID is going to ask unanimous consent that we go to the bill, and I hope and pray that if it is objected to, he is going to file cloture and he is going to make us eat it, because we ought to take this up and deal with it. If we want to kill it, shoot it down, but doing nothing is unacceptable.

The Senate has become very proficient at doing nothing; not just this year, but last year and the year before. We paid a price, because we didn't get anything done in the previous 2 years. Are we going to do it again or can we do something for the American people? This is one way we can do it.

So I make that plea and I hope we can get something worked out when we get on this bill. I will not be a party to try to ram it through so quickly people can't get their amendments ready.

Mr. LAUTENBERG. Mr. President, will the Senator yield?

Mr. LOTT. I will be glad to yield to my distinguished colleague and leader on this effort now, and to my friend from New Jersey, and I look forward to working with him on this legislation.